

LEGISLATURE OF NEBRASKA  
NINETY-EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 563**

Introduced by Baker, 44

Read first time January 21, 2003

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to motor vehicle registration; to amend  
2 sections 60-104, 60-305.04, 60-305.10, 60-305.11,  
3 60-305.14, 60-305.17, 60-306, 60-318, 60-331, 60-344,  
4 60-348, 60-3007, 75-305, and 75-386, Reissue Revised  
5 Statutes of Nebraska, and sections 13-518, 39-2215,  
6 60-102, 60-106, 60-301, 60-305.03, 60-305.09, 60-305.15,  
7 60-305.16, 60-310, 60-311, 60-311.02, 60-6,298,  
8 60-1401.02, 60-3002, 60-3004, 66-1406.02, 66-1414,  
9 77-1342, and 77-2703, Revised Statutes Supplement, 2002;  
10 to define and redefine terms; to change and transfer  
11 provisions relating to apportionable vehicles in  
12 interstate commerce; to adopt provisions of the  
13 International Registration Plan; to create the  
14 International Registration Plan Act; to harmonize  
15 provisions; to provide a duty for the Revisor of  
16 Statutes; and to repeal the original sections.  
17 Be it enacted by the people of the State of Nebraska,

1           Section 1.   Sections 1 to 15 of this act shall be known  
2   and may be cited as the International Registration Plan Act.

3           Sec. 2.   For purposes of the International Registration  
4   Plan Act, the definitions found in section 60-301 apply.

5           Sec. 3.   The purposes of the International Registration  
6   Plan Act are to:

7               (1) Promote and encourage the fullest possible use of the  
8   highway system by authorizing registration of fleets of  
9   apportionable vehicles and the recognition of apportionable  
10   vehicles apportioned in other jurisdictions, thus contributing to  
11   the economic and social development and growth of the  
12   jurisdictions;

13               (2) Implement the concept of one registration plate for  
14   one vehicle;

15               (3) Grant exemptions from payment of certain fees when  
16   such grants are reciprocal; and

17               (4) Grant reciprocity to fleets of apportionable  
18   vehicles, and to provide for the continuance of reciprocity granted  
19   to those vehicles that are not eligible for apportioned  
20   registration under the act.

21           Sec. 4.   The Director of Motor Vehicles shall ratify and  
22   do all things necessary to effectuate the International  
23   Registration Plan Act with such exceptions as are deemed advisable  
24   and such changes as are necessary.

25           Sec. 5.   If any provision of the International  
26   Registration Plan Act conflict with rules and regulations adopted  
27   and promulgated by the Department of Motor Vehicles, the provisions  
28   of the act shall control.

1           Sec. 6. Vehicles registered as provided in section 8 of  
2 this act and vehicles covered under section 404 of Article IV,  
3 International Registration Plan, adopted by the American  
4 Association of Motor Vehicle Administrators, as revised October 1,  
5 2001, which is hereby adopted and incorporated by reference shall  
6 be deemed fully registered in all jurisdictions where apportioned  
7 or granted reciprocity for any type of movement or operation. The  
8 registrant must have proper interjurisdiction or intrajurisdiction  
9 authority from the appropriate regulatory agency of each  
10 jurisdiction of this state if not exempt from regulation by the  
11 regulatory agency.

12           Sec. 7. The payment to the base jurisdiction for all  
13 member and cooperating jurisdictions of apportioned fees due under  
14 the International Registration Plan Act discharges the  
15 responsibility of the registrant for payment of such apportioned  
16 fees to individual member and cooperating jurisdictions, except  
17 that the base jurisdiction shall cooperate with other declared  
18 jurisdictions in connection with applications and fees paid.

19           Sec. 8. Section 60-305.09, Revised Statutes Supplement,  
20 2002, is amended to read:

21           ~~60-305.09.~~ (1) Any owner engaged in operating a fleet of  
22 apportionable vehicles in this state in interstate commerce may, in  
23 lieu of registration of such vehicles under the general provisions  
24 of sections 60-301 to 60-344, register and license such fleet for  
25 operation in this state by filing a statement and the application  
26 required by section ~~60-305.16~~ 13 of this act with the Division of  
27 Motor Carrier Services of the Department of Motor Vehicles. The  
28 statement shall be in such form and contain such information as the

1 division requires, declaring the total mileage operated by such  
2 vehicles in all ~~states~~ jurisdictions and in this state during the  
3 preceding year and describing and identifying each such vehicle to  
4 be operated in this state during the ensuing license year. Upon  
5 receipt of such statement and application, the division shall  
6 determine the total fee payment, which shall be equal to the amount  
7 of fees due pursuant to section ~~60-305.16~~ 13 of this act and the  
8 amount obtained by applying the ~~proportion of instate fleet miles~~  
9 ~~to total fleet miles,~~ as reported in such states, formula provided  
10 in section 14 of this act to a fee of thirty-two dollars per ton  
11 based upon gross vehicle weight of the empty weights of a truck or  
12 truck-tractor and the empty weights of any trailer, semitrailer, or  
13 combination thereof with which it is to be operated in combination  
14 at any one time, plus the weight of the maximum load to be carried  
15 thereon at any one time, and shall notify the applicant of the  
16 amount of payment required to be made. Mileage operated in  
17 noncontracting reciprocity ~~states~~ jurisdictions by vehicles based  
18 in Nebraska shall be applied to the portion of the formula for  
19 determining the Nebraska ~~instate fleet miles~~ injurisdiction fleet  
20 distance.

21 Temporary authority which permits the operation of a  
22 fleet or an addition to a fleet in this state while the application  
23 is being processed may be issued upon application to the division  
24 if necessary to complete processing of the application.

25 Upon completion of such processing and receipt of the  
26 appropriate fees, the division shall issue to the applicant a  
27 sufficient number of distinctive registration certificates which  
28 provide a list of the jurisdictions in which the vehicle has been

1 apportioned, the weight for which registered, and such other  
2 evidence of registration for display on the vehicle as the division  
3 determines appropriate for each of the vehicles of his or her  
4 fleet, identifying it as a part of an interstate fleet  
5 proportionately registered. All fees received as provided in this  
6 section shall be remitted to the State Treasurer for credit to the  
7 Motor Carrier Services Division Distributive Fund. ~~The Director of~~  
8 ~~Motor Vehicles shall ratify and do all things necessary to~~  
9 ~~effectuate the International Registration Plan with such exceptions~~  
10 ~~as are deemed advisable and such changes as are necessary.~~

11           The vehicles so registered shall be exempt from all  
12 further registration and license fees under sections 60-301 to  
13 60-344 for movement or operation in the State of Nebraska except as  
14 provided in section ~~60-305.16~~ 13 of this act. The proportional  
15 registration and licensing provision of this section shall apply to  
16 vehicles added to such fleets and operated in this state during the  
17 license year except with regard to permanent license plates issued  
18 under section ~~60-305.16~~ 13 of this act.

19           The right of applicants to proportional registration  
20 under this section shall be subject to the terms and conditions of  
21 any reciprocity agreement, contract, or consent made by the  
22 division.

23           When a nonresident fleet owner has registered his or her  
24 vehicles on an apportionment basis, his or her vehicles shall be  
25 considered as fully registered for both ~~interstate and intrastate~~  
26 interjurisdiction and intrajurisdiction commerce when the ~~state~~  
27 jurisdiction of base registration for such fleet accords the same  
28 consideration for fleets with a base registration in Nebraska.

1 Each vehicle of a fleet registered by a resident of Nebraska on an  
2 apportionment basis shall be considered as fully registered for  
3 both ~~interstate~~ and ~~intrastate~~ interjurisdiction and  
4 intrajurisdiction commerce.

5 (2) Mileage proportions for interstate fleets not  
6 operated in this state during the preceding year shall be  
7 determined by the division upon the application of the applicant on  
8 forms to be supplied by the division which shall show the  
9 operations of the preceding year in other ~~states~~ jurisdictions and  
10 estimated operations in Nebraska or, if no operations were  
11 conducted the previous year, a full statement of the proposed  
12 method of operation.

13 (3) Any owner complying with and being granted  
14 proportional registration shall preserve the records on which the  
15 application is made for a period of three years following the  
16 current registration year. Upon request of the division, the owner  
17 shall make such records available to the division at its office for  
18 audit as to accuracy of computation and payments or pay the costs  
19 of an audit at the home office of the owner by a duly appointed  
20 representative of the division if the office where the records are  
21 maintained is not within the State of Nebraska. The division may  
22 enter into agreements with agencies of other ~~states~~ jurisdictions  
23 administering motor vehicle registration laws for joint audits of  
24 any such owner. All payments received to cover the costs of an  
25 audit shall be remitted by the division to the State Treasurer for  
26 credit to the Motor Carrier Division Cash Fund. No deficiency  
27 shall be assessed and no claim for credit shall be allowed for any  
28 license registration year for which records on which the

1 application was made are no longer required to be maintained.

2 (4) If the division claims that a greater amount of fee  
3 is due under this section than was paid, the division shall notify  
4 the owner of the additional amount claimed to be due. The owner  
5 may accept such claim and pay the amount due, or he or she may  
6 dispute the claim and submit to the division any information which  
7 he or she may have in support of his or her position. If the  
8 dispute cannot otherwise be resolved within the division, the  
9 entire matter shall be submitted to the Director of Motor Vehicles  
10 for his or her final departmental determination thereof. The  
11 director shall incorporate his or her determination into a written  
12 order. Such order may be appealed. The appeal shall be in  
13 accordance with the Administrative Procedure Act. Upon expiration  
14 of the time for perfecting an appeal if no appeal is taken or upon  
15 final judicial determination if an appeal is taken, the division  
16 shall deny the owner the right to further registration for a fleet  
17 license until the amount finally determined to be due, together  
18 with any costs assessed against the owner, has been paid.

19 (5) Every applicant who licenses any vehicles under this  
20 section and section ~~60-305.16~~ 13 of this act shall have his or her  
21 registration certificates issued only after all fees under such  
22 sections are paid and, if applicable, proof has been furnished of  
23 payment, in the form prescribed by the director as directed by the  
24 United States Secretary of the Treasury, of the federal heavy  
25 vehicle use tax imposed by the Internal Revenue Code as defined in  
26 section 49-801.01, 26 U.S.C. 4481.

27 (6) In the event of the transfer of ownership of any  
28 registered motor vehicle or in the case of loss of possession

1 because of fire or theft or because the motor vehicle was wrecked,  
2 junked, or dismantled, its registration shall expire, except that  
3 if the registered owner applies to the division after such transfer  
4 or loss of possession and accompanies the application with the fee  
5 of one dollar and fifty cents, he or she may have assigned to  
6 another motor vehicle the registration identification of the motor  
7 vehicle so transferred or lost. If the assigned motor vehicle has  
8 a greater gross weight than the transferred or lost motor vehicle,  
9 the owner of the assigned motor vehicle shall additionally pay only  
10 the registration fee for the increased gross weight for the  
11 remaining months of the registration year based on the factors  
12 determined by the division in the original fleet application.

13 (7) Whenever a Nebraska-based fleet owner files an  
14 application with the division to delete a registered motor vehicle  
15 from a fleet of registered motor vehicles because of (a) the  
16 transfer of ownership or (b) the loss of possession due to fire or  
17 theft or because the motor vehicle was wrecked, junked, or  
18 dismantled, the registered owner may, by returning the registration  
19 certificate or certificates and such other evidence of registration  
20 used by the division or, if such certificate or certificates or  
21 such other evidence of registration is unavailable, then by making  
22 an affidavit to the division of such transfer or loss, receive a  
23 refund of the registration fee based upon the number of unexpired  
24 months remaining in the registration year. No refund shall be  
25 allowed for any fees paid under section ~~60-305.16~~ 13 of this act.  
26 When such motor vehicle is transferred or lost within the same  
27 month as acquired, no refund shall be allowed for such month. Such  
28 refund may be in the form of a credit against any registration fees



1 that have been incurred or are, at the time of the refund, being  
2 incurred by the registered motor vehicle owner.

3 (8) Whenever a Nebraska-based fleet owner files an  
4 application with the division to delete a registered motor vehicle  
5 from a fleet of registered motor vehicles because the vehicle is  
6 disabled and has been removed from service, the registered owner  
7 may, by returning the registration certificate or certificates and  
8 such other evidence of registration used by the division or, in the  
9 case of the unavailability of such certificate or certificates or  
10 such other evidence of registration, then by making an affidavit to  
11 the division of such disablement and removal from service, receive  
12 a credit for that portion of the registration fee deposited in the  
13 Highway Trust Fund based upon the number of unexpired months  
14 remaining in the registration year. No credit shall be allowed for  
15 any fees paid under section ~~60-305-16~~ 13 of this act. When such  
16 motor vehicle is removed from service within the same month in  
17 which it was registered, no credit shall be allowed for such month.  
18 Such credit may be applied against registration fees for new or  
19 replacement vehicles incurred within one year after cancellation of  
20 registration of the motor vehicle for which the credit was allowed.  
21 When any such vehicle is reregistered within the same registration  
22 year in which its registration has been canceled, the fee shall be  
23 that portion of the registration fee provided to be deposited in  
24 the Highway Trust Fund for the remainder of the registration year.

25 (9) In case of addition to the registered fleet during  
26 the registration year, the owner engaged in operating the fleet  
27 shall pay the proportionate registration fee from the date of the  
28 application for the remaining balance of the registration year.

1 The fee for any permanent license plate issued for such addition  
2 pursuant to section ~~60-305.16~~ 13 of this act shall be the full fee  
3 required by such section, regardless of the number of months  
4 remaining in the license year.

5 (10) In lieu of registration under subsections (1)  
6 through (9) of this section, the title holder of record may apply  
7 to the division for special registration, to be known as an  
8 unladen-weight registration, for any commercial vehicle or  
9 combination of vehicles. Such registration shall be valid only for  
10 a period of thirty days and shall give no authority to operate the  
11 vehicle except when empty. The fee for such registration shall be  
12 twenty dollars for each vehicle, which fee shall be remitted to the  
13 State Treasurer for credit to the Highway Trust Fund. The issuance  
14 of such permits shall be governed by subsection (1) of section  
15 60-305.03.

16 (11) In lieu of registration under subsections (1)  
17 through (9) of this section, a trip permit for any nonresident  
18 truck, truck-tractor, bus, or truck or truck-tractor combination  
19 shall be purchased. Such permit shall be valid for (a) a single  
20 trip across or through Nebraska and (b) not longer than seventy-two  
21 hours. The fee for such permit shall be twenty-five dollars for  
22 each vehicle or combination of vehicles. Such permit shall be  
23 available at weighing stations operated by the carrier enforcement  
24 division and at various vendor stations as determined appropriate  
25 by the carrier enforcement division. The carrier enforcement  
26 division shall act as an agent for the Division of Motor Carrier  
27 Services in collecting such fees and shall remit all such fees  
28 collected to the State Treasurer for credit to the Highway Cash

1 Fund. Trip permits shall be obtained at the first available  
2 location whether that is a weighing station or a vendor station.  
3 The vendor stations shall be entitled to collect and retain an  
4 additional fee of ten percent of the fee collected pursuant to this  
5 subsection as reimbursement for the clerical work of issuing the  
6 permits.

7 Sec. 9. Section 60-305.10, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9 ~~60-305.10.~~ Nothing in ~~this section or~~ section ~~60-301,~~  
10 ~~60-305.03,~~ or ~~60-305.09~~ section 8 of this act shall affect the  
11 validity or operation of any reciprocity agreement or arrangement  
12 presently existing and in effect between Nebraska and any other  
13 jurisdiction, and all such agreements or arrangements shall  
14 continue until specifically canceled by the Director of Motor  
15 Vehicles or replaced by a new agreement or arrangement in  
16 accordance with the provisions of such sections.

17 Sec. 10. Section 60-305.11, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 ~~60-305.11.~~ Whenever a motor vehicle is registered by the  
20 owner under section 60-302 and the motor vehicle tax and motor  
21 vehicle fee imposed in sections 60-3002 and 60-3007 have been paid  
22 on that motor vehicle for the registration period, and then the  
23 motor vehicle is registered under section ~~60-305.09~~ 8 of this act,  
24 the Division of Motor Carrier Services, upon application of the  
25 owner of the motor vehicle on forms prescribed by the division,  
26 shall certify that the motor vehicle is registered under section  
27 ~~60-305.09~~ 8 of this act and that the owner is entitled to receive  
28 the refunds of the unused fees for the balance of the registration

1 period as prescribed in section 60-315.

2           Sec. 11. Section 60-305.14, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           ~~60-305.14.~~ There is hereby created the Motor Carrier  
5 Division Cash Fund. Such fund shall be used by the Division of  
6 Motor Carrier Services of the Department of Motor Vehicles to carry  
7 out the operations of the division including the administration of  
8 titling and registering vehicles in interstate commerce and its  
9 duties pursuant to section 66-1415. ~~Any money in the Interstate~~  
10 ~~Registration Operations Cash Fund on July 1, 1996, shall be~~  
11 ~~transferred to the Motor Carrier Division Cash Fund on such date.~~  
12 Any money in the fund available for investment shall be invested by  
13 the state investment officer pursuant to the Nebraska Capital  
14 Expansion Act and the Nebraska State Funds Investment Act.

15           Sec. 12. Section 60-305.15, Revised Statutes Supplement,  
16 2002, is amended to read:

17           ~~60-305.15.~~ (1) As registration fees are received by the  
18 Division of Motor Carrier Services of the Department of Motor  
19 Vehicles pursuant to section ~~60-305.09~~ 8 of this act, the division  
20 shall remit the fees to the State Treasurer, less a collection fee  
21 of three percent of thirty percent of the registration fees  
22 collected. The collection fee shall be credited to the Department  
23 of Property Assessment and Taxation Cash Fund. The State Treasurer  
24 shall credit the remainder of the thirty percent of the fees  
25 collected to the Motor Vehicle Tax Fund and the remaining seventy  
26 percent of the fees collected to the Highway Trust Fund.

27           (2) On or before the last day of each quarter of the  
28 calendar year, the State Treasurer shall distribute all funds in

1 the Motor Vehicle Tax Fund to the county treasurer of each county  
2 in the same proportion as the number of original motor vehicle  
3 registrations in each county bears to the total of all original  
4 registrations within the state in the registration year immediately  
5 preceding.

6 (3) Upon receipt of motor vehicle tax funds from the  
7 State Treasurer, the county treasurer shall distribute such funds  
8 to taxing agencies within the county in the same proportion that  
9 the levy of each such taxing agency bears to the total of such  
10 levies of all taxing agencies in the county.

11 (4) In the event any taxing district has been annexed,  
12 merged, dissolved, or in any way absorbed into another taxing  
13 district, any apportionment of motor vehicle tax funds to which  
14 such taxing district would have been entitled shall be apportioned  
15 to the successor taxing district which has assumed the functions of  
16 the annexed, merged, dissolved, or absorbed taxing district.

17 (5) On or before March 1 of each year, the Department of  
18 Motor Vehicles shall furnish to the State Treasurer a tabulation  
19 showing the total number of original motor vehicle registrations in  
20 each county for the immediately preceding calendar year, which  
21 shall be the basis for computing the distribution of motor vehicle  
22 tax funds as provided in subsection (2) of this section.

23 (6) The Motor Vehicle Tax Fund is created. Any money in  
24 the fund available for investment shall be invested by the state  
25 investment officer pursuant to the Nebraska Capital Expansion Act  
26 and the Nebraska State Funds Investment Act.

27 Sec. 13. Section 60-305.16, Revised Statutes Supplement,  
28 2002, is amended to read:

1           ~~60-305.16.~~ (1) Upon application and payment of the fees  
2 required pursuant to this section and section ~~60-305.09~~ 8 of this  
3 act, the Division of Motor Carrier Services of the Department of  
4 Motor Vehicles shall issue to the owner of any fleet of  
5 apportionable commercial vehicles with a base registration in  
6 Nebraska a permanent license plate for each truck, truck-tractor,  
7 trailer, and semitrailer in the fleet. The application shall be  
8 accompanied by a fee of three dollars for each truck or  
9 truck-tractor and six dollars per trailer or semitrailer. The  
10 application shall be on a form developed by the division.

11           (2) Any plate issued pursuant to this section shall  
12 remain affixed to the front of the truck or truck-tractor or to the  
13 rear of the trailer or semitrailer as long as the vehicle is  
14 registered pursuant to section ~~60-305.09~~ 8 of this act by the owner  
15 making the original application pursuant to subsection (1) of this  
16 section. Upon transfer of ownership of the truck, truck-tractor,  
17 trailer, or semitrailer or transfer of ownership of the fleet or at  
18 any time the truck, truck-tractor, trailer, or semitrailer is no  
19 longer registered pursuant to section ~~60-305.09~~ 8 of this act, the  
20 plate shall cease to be active and shall be processed according to  
21 the rules and regulations of the department.

22           (3) The renewal fee for each permanent plate shall be two  
23 dollars and shall be assessed and collected in each license year  
24 after the year in which the permanent plates are initially issued  
25 at the time all other renewal fees are collected pursuant to  
26 section ~~60-305.09~~ 8 of this act unless a truck, truck-tractor,  
27 trailer, or semitrailer has been deleted from the fleet  
28 registration.

1           (4) (a) If a permanent plate is lost or destroyed, the  
2 owner shall submit an affidavit to that effect to the division  
3 prior to any deletion of the truck, truck-tractor, trailer, or  
4 semitrailer from the fleet registration. If the truck,  
5 truck-tractor, trailer, or semitrailer is not deleted from the  
6 fleet registration, a replacement permanent plate may be issued  
7 upon application and payment of a fee of three dollars for each  
8 truck or truck-tractor and six dollars per trailer or semitrailer.  
9 The application for a replacement permanent plate shall be on a  
10 form developed by the division.

11           (b) If the registration certificate for any fleet vehicle  
12 is lost or stolen, the division shall collect a fee of one dollar  
13 for replacement of such certificate.

14           (5) If a truck, truck-tractor, trailer, or semitrailer  
15 for which a permanent plate has been issued pursuant to this  
16 section is deleted from the fleet registration due to loss of  
17 possession by the registrant, the plate shall be returned to the  
18 division.

19           (6) The registrant shall be liable for the full amount of  
20 the registration fee due for any truck, truck-tractor, trailer, or  
21 semitrailer not deleted from the fleet registration renewal.

22           (7) All fees collected pursuant to this section shall be  
23 remitted to the State Treasurer for credit to the Highway Cash  
24 Fund.

25           Sec. 14. The registration fee for apportionable vehicles  
26 shall be determined as follows:

27           (1) Divide the injurisdiction distance by the total fleet  
28 distance generated during the preceding year;

1           (2) Determine the total fees required under the laws of  
2 each jurisdiction for full registration of each vehicle at the  
3 regular annual or applicable fees or for the unexpired portion of  
4 the registration year; and

5           (3) Multiply the sum obtained under subdivision (2) of  
6 this section by the quotient obtained under subdivision (1) of this  
7 section.

8           Sec. 15. Section 60-305.17, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           ~~60-305.17.~~ (1) The Director of Motor Vehicles may  
11 suspend, revoke, cancel, or refuse to issue or renew a registration  
12 certificate under ~~sections 60-305.09 to 60-305.16~~ the International  
13 Registration Plan Act:

14           (a) If the applicant or certificate holder has issued to  
15 the Department of Motor Vehicles a check or draft which has been  
16 returned because of insufficient funds, no funds, or a stop-payment  
17 order;

18           (b) If the applicant or certificate holder has had his or  
19 her license issued under the International Fuel Tax Agreement Act  
20 revoked or the director refused to issue or refused to renew such  
21 license; or

22           (c) If the applicant or certificate holder is in  
23 violation of sections 75-348 to 75-358.

24           (2) Prior to taking action under this section, the  
25 director shall notify and advise the applicant or certificate  
26 holder of the proposed action and the reasons for such action in  
27 writing, by registered or certified mail, to his or her last-known  
28 business address as shown on the application for the certificate or



1 renewal. The notice shall also include an advisement of the  
2 procedures in subsection (3) of this section.

3 (3) The applicant or certificate holder may, within  
4 thirty days after the date of the mailing of the notice, petition  
5 the director for a hearing to contest the proposed action. The  
6 hearing shall be commenced in accordance with the rules and  
7 regulations adopted and promulgated by the department. If a  
8 petition is filed, the director shall, within twenty days after  
9 receipt of the petition, set a hearing date at which the applicant  
10 or certificate holder may show cause why the proposed action should  
11 not be taken. The director shall give the applicant or certificate  
12 holder reasonable notice of the time and place of the hearing. If  
13 the director's decision is adverse to the applicant or certificate  
14 holder, the applicant or certificate holder may appeal the decision  
15 in accordance with the Administrative Procedure Act.

16 (4) The filing of the petition shall stay any action by  
17 the director until a hearing is held and a final decision and order  
18 is issued.

19 (5) If no petition is filed at the expiration of thirty  
20 days after the date on which the notification was mailed, the  
21 director may take the proposed action described in the notice.

22 (6) If, in the judgment of the director, the applicant or  
23 certificate holder has complied with or is no longer in violation  
24 of the provisions for which the director took action under this  
25 section, the director may reinstate the registration certificate  
26 without delay.

27 Sec. 16. Section 13-518, Revised Statutes Supplement,  
28 2002, is amended to read:

1                   13-518. For purposes of sections 13-518 to 13-522:

2                   (1) Allowable growth means (a) for governmental units  
3 other than community colleges, the percentage increase in taxable  
4 valuation in excess of the base limitation established under  
5 section 77-3446, if any, due to improvements to real property as a  
6 result of new construction, additions to existing buildings, any  
7 improvements to real property which increase the value of such  
8 property, and any increase in valuation due to annexation and any  
9 personal property valuation over the prior year and (b) for  
10 community colleges, the percentage increase in excess of the base  
11 limitation, if any, in full-time equivalent students from the  
12 second year to the first year preceding the year for which the  
13 budget is being determined;

14                   (2) Capital improvements means (a) acquisition of real  
15 property or (b) acquisition, construction, or extension of any  
16 improvements on real property;

17                   (3) Governing body has the same meaning as in section  
18 13-503;

19                   (4) Governmental unit means every political subdivision  
20 which has authority to levy a property tax or authority to request  
21 levy authority under section 77-3443 except sanitary and  
22 improvement districts which have been in existence for five years  
23 or less and school districts;

24                   (5) Qualified sinking fund means a fund or funds  
25 maintained separately from the general fund to pay for acquisition  
26 or replacement of tangible personal property with a useful life of  
27 five years or more which is to be undertaken in the future but is  
28 to be paid for in part or in total in advance using periodic

1 payments into the fund. The term includes sinking funds under  
2 subdivision (13) of section 35-508 for firefighting and rescue  
3 equipment or apparatus;

4 (6) Restricted funds means (a) property tax, excluding  
5 any amounts refunded to taxpayers, (b) payments in lieu of property  
6 taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e)  
7 state aid, (f) transfers of surpluses from any user fee, permit  
8 fee, or regulatory fee if the fee surplus is transferred to fund a  
9 service or function not directly related to the fee and the costs  
10 of the activity funded from the fee, (g) any funds excluded from  
11 restricted funds for the prior year because they were budgeted for  
12 capital improvements but which were not spent and are not expected  
13 to be spent for capital improvements, (h) the tax provided in  
14 sections 77-27,223 to 77-27,227 beginning in the second fiscal year  
15 in which the county will receive a full year of receipts, and (i)  
16 any excess tax collections returned to the county under section  
17 77-1776; and

18 (7) State aid means:

19 (a) For all governmental units, state aid paid pursuant  
20 to ~~sections 60-305.15 and~~ section 77-3523 and section 12 of this  
21 act;

22 (b) For municipalities, state aid to municipalities paid  
23 pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3007,  
24 77-27,136, and 77-27,139.04 and insurance premium tax paid to  
25 municipalities;

26 (c) For counties, state aid to counties paid pursuant to  
27 sections 39-2501 to 39-2520, 47-119.01, 60-3001 to 60-3007,  
28 77-27,136, and 77-3618, insurance premium tax paid to counties, and

1 reimbursements to counties from funds appropriated pursuant to  
2 section 29-3933;

3 (d) For community colleges, state aid to community  
4 colleges paid under sections 85-1536 to 85-1537.01;

5 (e) For natural resources districts, state aid to natural  
6 resources districts paid pursuant to section 77-27,136; and

7 (f) For educational service units, state aid appropriated  
8 under section 79-1241.

9 Sec. 17. Section 39-2215, Revised Statutes Supplement,  
10 2002, is amended to read:

11 39-2215. (1) There is hereby created in the state  
12 treasury a special fund to be known as the Highway Trust Fund.

13 (2) All funds credited to the Highway Trust Fund pursuant  
14 to sections 66-4,140, 66-4,147, 66-669, and 66-6,108, and related  
15 penalties and interest, shall be allocated as provided in such  
16 sections. The State Treasurer shall make the transfer to the  
17 General Fund required by section 66-499.

18 (3) All other motor vehicle fuel taxes, diesel fuel  
19 taxes, compressed fuel taxes, and alternative fuel taxes related to  
20 highway use retained by the state, all motor vehicle registration  
21 fees retained by the state other than those fees credited to the  
22 State Recreation Road Fund pursuant to section 60-302, and other  
23 highway-user taxes imposed by state law and allocated to the  
24 Highway Trust Fund, except for the proceeds of the sales and use  
25 taxes derived from motor vehicles, trailers, and semitrailers  
26 credited to the fund pursuant to section 77-27,132, are hereby  
27 irrevocably pledged for the terms of the bonds issued prior to  
28 January 1, 1988, to the payment of the principal, interest, and

1 redemption premium, if any, of such bonds as they mature and become  
2 due at maturity or prior redemption and for any reserves therefor  
3 and shall, as received by the State Treasurer, be deposited in the  
4 fund for such purpose.

5 (4) Of the money in the fund specified in subsection (3)  
6 of this section which is not required for the use specified in such  
7 subsection, (a) an amount equal to three dollars times the number  
8 of motorcycles registered during the previous month shall be placed  
9 in the Motorcycle Safety Education Fund, (b) an amount to be  
10 determined annually by the Legislature through the appropriations  
11 process may be transferred to the Motor Fuel Tax Enforcement and  
12 Collection Cash Fund for use as provided in section 66-738 on a  
13 monthly or other less frequent basis as determined by the  
14 appropriation language, (c) an amount to be determined annually by  
15 the Legislature through the appropriations process shall be  
16 transferred to the License Plate Cash Fund as needed to meet the  
17 current obligations associated with the manufacture of license  
18 plates and stickers or tabs provided for in sections 60-311,  
19 60-311.02, and 60-1804, as certified by the Director of Motor  
20 Vehicles, and (d) the remaining money may be used for the purchase  
21 for retirement of the bonds issued prior to January 1, 1988, in the  
22 open market.

23 (5) The State Treasurer shall monthly transfer, from the  
24 proceeds of the sales and use taxes credited to the Highway Trust  
25 Fund and any money remaining in the fund after the requirements of  
26 subsections (2) through (4) of this section are satisfied, (a)  
27 thirty thousand dollars to the Grade Crossing Protection Fund, (b)  
28 the amount calculated pursuant to section 13-1210 for financing the

1 operating costs of public transportation systems to the Highway  
2 Cash Fund, and (c) each month beginning October 2002 through June  
3 2003, one million six hundred thousand dollars to the Cash Reserve  
4 Fund.

5 (6) Except as provided in subsection (7) of this section,  
6 the balance of the Highway Trust Fund shall be allocated  
7 fifty-three and one-third percent, less the amount provided for in  
8 section 39-847.01, to the Department of Roads, twenty-three and  
9 one-third percent, less the amount provided for in section  
10 39-847.01, to the various counties for road purposes, and  
11 twenty-three and one-third percent to the various municipalities  
12 for street purposes. If bonds are issued pursuant to subsection  
13 (2) of section 39-2223, the portion allocated to the Department of  
14 Roads shall be credited monthly to the Highway Restoration and  
15 Improvement Bond Fund, and if no bonds are issued pursuant to such  
16 subsection, the portion allocated to the department shall be  
17 credited monthly to the Highway Cash Fund. The portions allocated  
18 to the counties and municipalities shall be credited monthly to the  
19 Highway Allocation Fund and distributed monthly as provided by law.  
20 Vehicles accorded prorated registration pursuant to section  
21 ~~60-305.09~~ 8 of this act shall not be included in any formula  
22 involving motor vehicle registrations used to determine the  
23 allocation and distribution of state funds for highway purposes to  
24 political subdivisions.

25 (7) If it is determined by December 20 of any year that a  
26 county will receive from its allocation of state-collected highway  
27 revenue and from any funds relinquished to it by municipalities  
28 within its boundaries an amount in such year which is less than

1 such county received in state-collected highway revenue in calendar  
2 year 1969, based upon the 1976 tax rates for highway-user fuels and  
3 registration fees, the Department of Roads shall notify the State  
4 Treasurer that an amount equal to the sum necessary to provide such  
5 county with funds equal to such county's 1969 highway allocation  
6 for such year shall be transferred to such county from the Highway  
7 Trust Fund. Such makeup funds shall be matched by the county as  
8 provided in sections 39-2501 to 39-2510. The balance remaining in  
9 the fund after such transfer shall then be reallocated as provided  
10 in subsection (6) of this section.

11 (8) The State Treasurer shall disburse the money in the  
12 Highway Trust Fund as directed by resolution of the commission.  
13 All disbursements from the fund shall be made upon warrants drawn  
14 by the Director of Administrative Services. Any money in the fund  
15 available for investment shall be invested by the state investment  
16 officer pursuant to the Nebraska Capital Expansion Act and the  
17 Nebraska State Funds Investment Act and the earnings, if any,  
18 credited to the fund.

19 Sec. 18. Section 60-102, Revised Statutes Supplement,  
20 2002, is amended to read:

21 60-102. Sections 60-102 to 60-117 shall apply to motor  
22 vehicles, commercial trailers, and semitrailers required to be  
23 registered under sections 60-301 to 60-306 and all cabin trailers  
24 defined in section 60-614 whether or not any such cabin trailer is  
25 required to be registered under sections 60-301 to 60-306.

26 Sections 60-102 to 60-117 shall not apply to:

27 (1) Foreign trucks and buses required to pay registration  
28 fees under sections 60-301 to 60-306 except a vehicle registered or

1 eligible to be registered as part of a fleet of apportionable  
2 vehicles under section ~~60-305.09~~ 8 of this act;

3 (2) Trailers of farmers or ranchers used wholly and  
4 exclusively to carry supplies to the owner's farm or ranch, used by  
5 the farmer or rancher to carry his or her own products to storage  
6 or market, or used by farmers or ranchers for such hauling of such  
7 supplies or products in exchange of services;

8 (3) Road and general-purpose construction and maintenance  
9 machinery not designed or used primarily for the transportation of  
10 persons or property, including, but not limited to, ditchdigging  
11 apparatus, well-boring apparatus, asphalt spreaders, bucket  
12 loaders, leveling graders, earthmoving carryalls, power shovels,  
13 earthmoving equipment, crawler tractors, backhoes, bulldozers, and  
14 front-end loaders; and

15 (4) Minibikes as defined in section 60-636, mopeds as  
16 defined in section 60-637, and electric personal assistive mobility  
17 devices as defined in section 60-618.02.

18 Sec. 19. Section 60-104, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 60-104. No person, except as provided in section 60-103,  
21 shall sell or otherwise dispose of a motor vehicle, commercial  
22 trailer, semitrailer, or cabin trailer without (1) delivering to  
23 the purchaser or transferee of such vehicle or trailer a  
24 certificate of title with such assignment thereon as may be  
25 necessary to show title in the purchaser and (2) having affixed to  
26 the vehicle, pursuant to section 60-105, its vehicle identification  
27 number if it is not already affixed, nor purchase or otherwise  
28 acquire or bring into this state a motor vehicle, commercial



1 trailer, semitrailer, or cabin trailer except for temporary use.

2 No purchaser or transferee shall receive a certificate of  
3 title which does not contain such assignment as may be necessary to  
4 show title in the purchaser or transferee. Possession of a title  
5 which does not meet this requirement shall be prima facie evidence  
6 of a violation of this provision, and such purchaser or transferee,  
7 upon conviction, shall be subject to the penalties provided by  
8 section 60-117.

9 No motor vehicle, commercial trailer, semitrailer, or  
10 cabin trailer shall be eligible for initial registration in this  
11 state, except a vehicle registered or eligible to be registered as  
12 part of a fleet of apportionable vehicles under section ~~60-305.09~~ 8  
13 of this act, unless the provisions of sections 60-102 to 60-117  
14 have been complied with insofar as the motor vehicle, commercial  
15 trailer, semitrailer, or cabin trailer is concerned.

16 Sec. 20. Section 60-106, Revised Statutes Supplement,  
17 2002, is amended to read:

18 60-106. (1) Each county shall issue and file  
19 certificates of title using the vehicle titling and registration  
20 computer system prescribed by the Department of Motor Vehicles.

21 (2) (a) Application for a certificate of title shall be  
22 made upon a form prescribed by the Department of Motor Vehicles.  
23 All applications shall be accompanied by the fee prescribed in  
24 section 60-115.

25 (b) All applications for a certificate of title to a  
26 mobile home as defined in subdivision (2) of section 60-614 shall  
27 be accompanied by a mobile home transfer statement prescribed by  
28 the Property Tax Administrator. The mobile home transfer statement

1 shall be filed by the applicant with the county clerk of the county  
2 of application for title. The county clerk shall issue a  
3 certificate of title to a mobile home but shall not deliver the  
4 certificate of title unless the mobile home transfer statement  
5 accompanies the application for title, except that the failure to  
6 provide the mobile home transfer statement shall not prevent the  
7 notation of a lien on the face of the certificate of title to the  
8 mobile home pursuant to section 60-110 and delivery to the holder  
9 of the first lien. The county clerk shall retain the original copy  
10 of the mobile home transfer statement, forward two copies to the  
11 county assessor, and provide a copy to the applicant.

12 (3) (a) If the motor vehicle has situs in Nebraska, the  
13 application shall be filed with the county clerk of the county in  
14 which the vehicle has situs as defined in section 60-3001.

15 (b) If the applicant is a nonresident, the application  
16 shall be filed in the county in which the transaction is  
17 consummated.

18 (c) All applicants registering a vehicle pursuant to  
19 section ~~60-305.09~~ 8 of this act shall file the application for  
20 title to the vehicle with the Division of Motor Carrier Services of  
21 the Department of Motor Vehicles. The division shall deliver the  
22 certificate to the applicant if there are no liens on the vehicle.  
23 If there are any liens on the vehicle, the division shall deliver  
24 or mail the certificate of title to the holder of the first lien on  
25 the day of issuance. All certificates of title issued by the  
26 division shall be issued in the manner prescribed for the county  
27 clerk in section 60-107.

28 (4) If a certificate of title has previously been issued

1 for the motor vehicle in this state, the application for a new  
2 certificate of title shall be accompanied by the certificate of  
3 title duly assigned unless otherwise provided for in sections  
4 60-102 to 60-117. If a certificate of title has not previously  
5 been issued for the motor vehicle in this state or if a certificate  
6 of title is unavailable pursuant to subsection (4) of section  
7 52-1801, the application, unless otherwise provided for in sections  
8 60-102 to 60-117, shall be accompanied by a manufacturer's or  
9 importer's certificate, as provided for in such sections, a duly  
10 certified copy thereof, a certificate of title, a court order  
11 issued by a court of record, a manufacturer's certificate of  
12 origin, or an assigned registration certificate, if the law of the  
13 state from which the motor vehicle was brought into this state does  
14 not have a certificate of title law. If the application for a  
15 certificate of title in this state is accompanied by a valid  
16 certificate of title issued by another state which meets that  
17 state's requirements for transfer of ownership, then the  
18 application may be accepted by this state. For purposes of this  
19 subsection, certificate of title shall include a salvage  
20 certificate, a salvage branded certificate of title, or any other  
21 document of ownership issued by another state or jurisdiction for a  
22 salvage vehicle. Only a salvage branded certificate of title shall  
23 be issued to any vehicle conveyed upon a salvage certificate, a  
24 salvage branded certificate of title, or any other document of  
25 ownership issued by another state or jurisdiction for a salvage  
26 vehicle. If a certificate of title has not previously been issued  
27 for the vehicle in this state and the applicant is unable to  
28 provide such documentation, the applicant may apply for a bonded

1 certificate of title as prescribed in section 60-111.01. The  
2 county clerk shall retain the evidence of title presented by the  
3 applicant and on which the certificate of title is issued.

4 (5) The county clerk shall use reasonable diligence in  
5 ascertaining whether or not the statements in the application for a  
6 certificate of title are true by checking the application and  
7 documents accompanying the same with the records of motor vehicles  
8 in his or her office. If he or she is satisfied that the applicant  
9 is the owner of such motor vehicle and that the application is in  
10 the proper form, the county clerk shall issue a certificate of  
11 title over his or her signature and sealed with his or her seal.

12 (6) In the case of the sale of a motor vehicle, the  
13 certificate of title shall be obtained in the name of the purchaser  
14 upon application signed by the purchaser, except that (a) for  
15 titles to be held by husband and wife, applications may be accepted  
16 upon the signature of either one as a signature for himself or  
17 herself and as agent for his or her spouse and (b) for an applicant  
18 providing proof that he or she is a handicapped or disabled person  
19 as defined in section 18-1738, applications may be accepted upon  
20 the signature of the applicant's parent, legal guardian, foster  
21 parent, or agent.

22 (7) In all cases of transfers of motor vehicles,  
23 commercial trailers, semitrailers, or cabin trailers, the  
24 application for a certificate of title shall be filed within thirty  
25 days after the delivery of such vehicle or trailer. A licensed  
26 dealer need not apply for certificates of title for motor vehicles,  
27 commercial trailers, semitrailers, or cabin trailers in stock or  
28 acquired for stock purposes, but upon transfer of such vehicle or

1 trailer in stock or acquired for stock purposes, the licensed  
2 dealer shall give the transferee a reassignment of the certificate  
3 of title on such vehicle or trailer or an assignment of a  
4 manufacturer's or importer's certificate. If all reassignments on  
5 the certificate of title have been used, the licensed dealer shall  
6 obtain title in his or her name prior to any subsequent transfer.

7 (8) An application for a certificate of title shall  
8 include a statement that an identification inspection has been  
9 conducted on the vehicle unless (a) the title sought is a salvage  
10 branded certificate of title or a nontransferable certificate of  
11 title provided for in section 60-131, (b) the surrendered ownership  
12 document is a Nebraska certificate of title, a manufacturer's  
13 statement of origin, an importer's statement of origin, a United  
14 States Government Certificate of Release of a motor vehicle, or a  
15 nontransferable certificate of title issued under section 60-131,  
16 (c) the application for a certificate of title contains a statement  
17 that such vehicle is to be registered under section ~~60-305.09~~ 8 of  
18 this act, (d) the vehicle is a cabin trailer, (e) the title sought  
19 is the first title for a motor vehicle sold directly by the  
20 manufacturer of the motor vehicle to a licensed dealer franchised  
21 by the manufacturer, or (f) the vehicle was sold at an auction  
22 authorized by the manufacturer and purchased by a licensed dealer  
23 franchised by the manufacturer of the motor vehicle. The  
24 Department of Motor Vehicles shall prescribe a form to be executed  
25 by a dealer and submitted with an application for a certificate of  
26 title for vehicles exempt from inspection pursuant to subdivision  
27 (8)(e) or (f) of this section, which form shall clearly identify  
28 the vehicle and state under penalty of law that the vehicle is

1 exempt from inspection. The statement that an identification  
2 inspection has been conducted shall be furnished by the county  
3 sheriff of any county or by any other holder of a current  
4 certificate of training issued pursuant to section 60-121 and shall  
5 be in a format as determined by the department. The county clerk  
6 shall accept a certificate of inspection, approved by the  
7 Superintendent of Law Enforcement and Public Safety, from an  
8 officer of a state police agency of another state. For each  
9 inspection a fee of ten dollars shall be paid to the county  
10 treasurer. All such fees shall be credited to the county sheriff's  
11 vehicle inspection account within the county general fund. The  
12 identification inspection required by this subsection shall include  
13 examination and notation of the current odometer reading and a  
14 comparison of the vehicle identification number with the number  
15 listed on the ownership records, except that if a lien is  
16 registered against a vehicle and recorded on the vehicle's  
17 ownership records, the county clerk shall provide a copy of the  
18 ownership records for use in making such comparison. If such  
19 numbers are not identical, if there is reason to believe further  
20 inspection is necessary, or if the inspection is for a Nebraska  
21 assigned number, the person performing the inspection shall make a  
22 further inspection of the vehicle which may include, but shall not  
23 be limited to, examination of other identifying numbers placed on  
24 the vehicle by the manufacturer and an inquiry into the numbering  
25 system used by the state issuing such ownership records to  
26 determine ownership of a vehicle. The identification inspection  
27 shall also include a statement that the vehicle identification  
28 number has been checked for entry in the National Crime Information

1 Center and the Nebraska Crime Information Service. If there is  
2 cause to believe that odometer fraud exists, written notification  
3 shall be given to the office of the Attorney General. If after  
4 such inspection the sheriff or his or her designee determines that  
5 the vehicle is not the vehicle described by the ownership records,  
6 no statement shall be issued. In the case of an assembled vehicle  
7 such inspection shall include, but not be limited to, an  
8 examination of the records showing the date of receipt and source  
9 of each major component part as defined in section 60-2601.

10 (9) An application for a certificate of title for a  
11 mobile home or cabin trailer shall be accompanied by a certificate  
12 that states that sales or use tax has been paid on the purchase of  
13 the mobile home or cabin trailer or that the transfer of title was  
14 exempt from sales and use taxes. The county clerk shall issue a  
15 certificate of title for a mobile home or cabin trailer but shall  
16 not deliver the certificate of title unless the certificate  
17 required under this subsection accompanies the application for  
18 certificate of title for the mobile home or cabin trailer, except  
19 that the failure of the application to be accompanied by such  
20 certificate shall not prevent the notation of a lien on the face of  
21 the certificate of title to the mobile home or cabin trailer  
22 pursuant to section 60-110 and delivery to the holder of the first  
23 lien.

24 (10) If a county board consolidates services under the  
25 office of a designated county official other than the county clerk  
26 pursuant to section 23-186:

27 (a) Applications under subsections (2), (3), and (9) of  
28 this section shall be submitted to the designated county official;

1           (b) The designated county official shall perform the  
2 duties imposed on the county clerk under subsections (2), (5), and  
3 (9) of this section;

4           (c) The designated county official may accept  
5 certificates of inspection under the conditions described in  
6 subsection (8) of this section; and

7           (d) The designated county official shall act as office of  
8 record for title documents, applications, odometer statements,  
9 certificates of inspections, and lien and cancellation of lien  
10 notations.

11           Sec. 21. Section 60-301, Revised Statutes Supplement,  
12 2002, is amended to read:

13           60-301. For purposes of Chapter 60, article 3, unless  
14 the context otherwise requires:

15           (1) Agricultural products means field crops and  
16 horticultural, viticultural, forestry, nut, dairy, livestock,  
17 poultry, bee, and farm products, including sod grown on the land  
18 owned or rented by the farmer, and the byproducts derived from any  
19 of them;

20           (2) Apportionable vehicle means any vehicle used or  
21 intended for use in two or more member jurisdictions that allocate  
22 or proportionally register vehicles and used for the transportation  
23 of persons for hire or designed, used, or maintained primarily for  
24 the transportation of property. Apportionable vehicle does not  
25 include any recreational vehicle, vehicle displaying restricted  
26 plates, city pickup and delivery vehicle, bus used in the  
27 transportation of chartered parties, or government-owned vehicle.  
28 Such vehicle shall either (a) be a power unit having two axles and



1 a gross vehicle weight or registered gross vehicle weight in excess  
2 of twenty-six thousand pounds, (b) be a power unit having three or  
3 more axles, regardless of weight, or (c) be used in combination  
4 when the weight of such combination exceeds twenty-six thousand  
5 pounds gross vehicle weight. Vehicles or combinations of vehicles  
6 having a gross vehicle weight of twenty-six thousand pounds or less  
7 and two-axle vehicles and buses used in the transportation of  
8 chartered parties may be proportionally registered at the option of  
9 the registrant;

10 (3) Automobile liability policy means liability insurance  
11 written by an insurance carrier duly authorized to do business in  
12 this state protecting other persons from damages for liability on  
13 account of accidents occurring subsequent to the effective date of  
14 the insurance arising out of the ownership of a motor vehicle (a)  
15 in the amount of twenty-five thousand dollars because of bodily  
16 injury to or death of one person in any one accident, (b) subject  
17 to the limit for one person, in the amount of fifty thousand  
18 dollars because of bodily injury to or death of two or more persons  
19 in any one accident, and (c) in the amount of twenty-five thousand  
20 dollars because of injury to or destruction of property of other  
21 persons in any one accident. An automobile liability policy shall  
22 not exclude liability coverage under the policy solely because the  
23 injured person making a claim is the named insured in the policy or  
24 residing in the household with the named insured;

25 (4) Base jurisdiction means, for purposes of fleet  
26 registration, the jurisdiction where the registrant has an  
27 established place of business, where miles or kilometers are  
28 accrued by the fleet, and where operational records of such fleet

1 are maintained or can be made available. For such purpose, there  
2 is hereby adopted and incorporated by reference section 1602 of  
3 Article XVI, International Registration Plan, adopted by the  
4 American Association of Motor Vehicle Administrators, as revised  
5 October 1, 2001;

6         (5) ~~(4)~~ Cabin trailer means any vehicle without motive  
7 power designed for living quarters and for being drawn by a motor  
8 vehicle and not exceeding one hundred two inches in width, forty  
9 feet in length, or thirteen and one-half feet in height, except as  
10 provided in subdivision (2)(k) of section 60-6,288;

11         (6) ~~(5)~~ Commercial trailer means any trailer or  
12 semitrailer designed, used, or maintained for the transportation of  
13 persons or property for hire, compensation, or profit or designed,  
14 used, or maintained primarily for the transportation of property  
15 and does not include farm trailers, fertilizer trailers, utility  
16 trailers, or cabin trailers;

17         (7) ~~(6)~~ Commercial vehicle means any motor vehicle used  
18 or maintained for the transportation of persons or property for  
19 hire, compensation, or profit or designed, used, or maintained  
20 primarily for the transportation of property and does not include  
21 farm trucks;

22         (8) ~~(7)~~ Evidence of insurance means evidence of a current  
23 and effective automobile liability policy;

24         (9) ~~(8)~~ Farm trailer means any trailer or semitrailer (a)  
25 used exclusively to carry a farmer's or rancher's own supplies,  
26 farm equipment, and household goods to or from the owner's farm or  
27 ranch, (b) used by the farmer or rancher to carry his or her own  
28 agricultural products, livestock, and produce to or from storage

1 and market and attached to a passenger car, commercial-licensed  
2 vehicle registered for sixteen tons or less, or farm-licensed  
3 vehicle, or (c) used by a farmer or rancher to carry his or her own  
4 agricultural products, livestock, and produce to and from market.  
5 Such trailers shall carry on their license plate, in addition to  
6 the registration number, the letter X. Farm trailer does not  
7 include a trailer so used when attached to a farm tractor;

8           (10) ~~(9)~~ Farm trucks means trucks, including combinations  
9 of trucks or truck-tractors and trailers or semitrailers, of  
10 farmers or ranchers (a) used exclusively to carry a farmer's or  
11 rancher's own supplies, farm equipment, and household goods to or  
12 from the owner's farm or ranch, (b) used by the farmer or rancher  
13 to carry his or her own agricultural products, livestock, and  
14 produce to or from storage or market, (c) used by farmers or  
15 ranchers in exchange of service in such hauling of such supplies or  
16 agricultural products, livestock, and produce, or (d) used  
17 occasionally to carry camper units, to pull boats or cabin  
18 trailers, or to carry or pull museum pieces or vehicles of  
19 historical significance, without compensation, to events for public  
20 display or educational purposes. Such trucks may carry on their  
21 license plates, in addition to the registration number, the  
22 designation farm and the words NOT FOR HIRE;

23           (11) ~~(10)~~ Fertilizer trailer means any trailer, including  
24 gooseneck applicators or trailers, designed and used exclusively to  
25 carry or apply agricultural fertilizer or agricultural chemicals  
26 and having a gross weight, including load thereon, of twenty  
27 thousand pounds or less. Such trailers shall carry on their  
28 license plate, in addition to the registration number, the letter

1 X;

2 (12) ~~(11)~~ Film vehicle means any motor vehicle or trailer  
3 used exclusively by a nonresident production company temporarily on  
4 location in Nebraska producing a feature film, television  
5 commercial, documentary, or industrial or educational videotape  
6 production;

7 (13) ~~(12)~~ Fleet means one or more apportionable vehicles;

8 (14) ~~(13)~~ Highways means public streets, roads,  
9 turnpikes, parks, parkways, drives, alleys, and other public ways  
10 used for the passage of road vehicles;

11 (15) Injurisdiction distance ~~(14)~~ ~~Instate miles~~ means  
12 total miles or kilometers operated (a) in the State of Nebraska  
13 during the preceding year by the motor vehicle or vehicles  
14 registered and licensed for fleet operation and (b) in  
15 noncontracting reciprocity ~~states~~ jurisdictions by fleet vehicles  
16 that are base-plated in Nebraska;

17 (16) ~~(15)~~ Local truck means a truck and combinations of  
18 trucks, truck-tractors, or trailers or semitrailers operated solely  
19 within an incorporated city or village or within ten miles of the  
20 corporate limits of the city or village in which they are owned,  
21 operated, and registered. Such trucks shall carry on their license  
22 plates, in addition to the registration number, the designation of  
23 local truck;

24 (17) ~~(16)~~ Motor vehicle means any vehicle propelled by  
25 any power other than muscular power except (a) mopeds as defined in  
26 section 60-637, (b) farm tractors, (c) self-propelled equipment  
27 designed and used exclusively to carry and apply fertilizer,  
28 chemicals, or related products to agricultural soil and crops,

1 agricultural floater-spreader implements as defined in section  
2 60-6,294.01, and other implements of husbandry designed for and  
3 used primarily for tilling the soil and harvesting crops or feeding  
4 livestock, (d) power unit hay grinders or a combination which  
5 includes a power unit and a hay grinder when operated without  
6 cargo, (e) vehicles which run only on rails or tracks, (f) off-road  
7 designed vehicles, including, but not limited to, golf carts,  
8 go-carts, riding lawnmowers, garden tractors, all-terrain vehicles  
9 as defined in section 60-6,355, snowmobiles as defined in section  
10 60-663, and minibikes as defined in section 60-636, (g) road and  
11 general-purpose construction and maintenance machinery not designed  
12 or used primarily for the transportation of persons or property,  
13 including, but not limited to, ditchdigging apparatus, asphalt  
14 spreaders, bucket loaders, leveling graders, earthmoving carryalls,  
15 power shovels, earthmoving equipment, and crawler tractors, (h)  
16 self-propelled chairs used by persons who are disabled, and (i)  
17 electric personal assistive mobility devices as defined in section  
18 60-618.02;

19           (18) ~~(17)~~ Motorcycle means any motor vehicle, except a  
20 tractor, an all-terrain vehicle as defined in section 60-6,355, or  
21 an electric personal assistive mobility device as defined in  
22 section 60-618.02, having a seat or saddle for use of the rider and  
23 designed to travel on not more than three wheels in contact with  
24 the ground;

25           (19) ~~(18)~~ Noncontracting reciprocity ~~state~~ jurisdiction  
26 means any ~~state~~ jurisdiction which is not a party to any type of  
27 contracting agreement between the State of Nebraska and one or more  
28 other jurisdictions for registration purposes on commercial

1 vehicles and, as a condition to operate on the highways of that  
2 ~~state~~ jurisdiction, (a) does not require any type of vehicle  
3 registration or allocation of vehicles for registration purposes or  
4 (b) does not impose any charges based on miles operated, other than  
5 those that might be assessed against fuel consumed in that ~~state~~  
6 jurisdiction, on any vehicles which are part of a Nebraska-based  
7 fleet;

8           (20) ~~(19)~~ Owner means a person, firm, or corporation  
9 which holds a legal title of a vehicle. If (a) a vehicle is the  
10 subject of an agreement for the conditional sale thereof with the  
11 right of purchase upon performance of the conditions stated in the  
12 agreement and with an immediate right of possession vested in the  
13 conditional vendee, (b) a vehicle is subject to a lease of thirty  
14 days or more with an immediate right of possession vested in the  
15 lessee, or (c) a mortgagor of a vehicle is entitled to possession,  
16 then such conditional vendee, lessee, or mortgagor shall be deemed  
17 the owner for purposes of Chapter 60, article 3. For such purpose,  
18 there are hereby adopted and incorporated by reference the  
19 provisions of Article XI, International Registration Plan, adopted  
20 by the American Association of Motor Vehicle Administrators, as  
21 revised ~~November 1976~~ October 1, 2001;

22           (21) ~~(20)~~ Park means to stop a vehicle for any length of  
23 time, whether occupied or unoccupied;

24           (22) ~~(21)~~ Passenger car means a motor vehicle designed  
25 and used to carry ten passengers or less and not used for hire;

26           (23) ~~(22)~~ Proof of financial responsibility has the same  
27 meaning as in section 60-501;

28           (24) ~~(23)~~ Self-propelled mobile home means a vehicle with

1 motive power designed for living quarters;

2           (25) ~~(24)~~ Semitrailer means any vehicle without motive  
3 power designed for carrying persons or property and for being drawn  
4 by a motor vehicle and so constructed that some part of its weight  
5 and that of its load rests upon or is carried by the towing  
6 vehicle;

7           (26) ~~(25)~~ Suspension of operator's license has the same  
8 meaning as in section 60-476.02;

9           (27) ~~(26)~~ Total fleet ~~miles~~ distance means the total  
10 ~~number of miles~~ distance operated in all jurisdictions during the  
11 preceding year by the vehicles in such fleet during such year;

12           (28) ~~(27)~~ Trailer means any vehicle without motive power  
13 designed for carrying persons or property and being pulled by a  
14 motor vehicle and so constructed that no part of its weight rests  
15 upon the towing vehicle;

16           (29) ~~(28)~~ Transporter means any person lawfully engaged  
17 in the business of transporting vehicles not his or her own solely  
18 for delivery thereof (a) by driving singly, (b) by driving in  
19 combinations by the towbar, fullmount, or saddlemount methods or  
20 any combinations thereof, or (c) when a truck or tractor draws a  
21 semitrailer or tows a trailer;

22           (30) ~~(29)~~ Truck means a motor vehicle that is designed,  
23 used, or maintained primarily for the transportation of property;

24           (31) ~~(30)~~ Truck-tractor means any motor vehicle designed  
25 and used primarily for drawing other vehicles and not so  
26 constructed as to carry a load other than a part of the weight of  
27 the vehicle and load being drawn;

28           (32) ~~(31)~~ Utility trailer means a trailer having a gross

1 weight, including load thereon, of nine thousand pounds or less  
2 attached to a motor vehicle and used exclusively to carry  
3 miscellaneous items of personal property. Such trailers shall  
4 carry on their license plate, in addition to the registration  
5 number, the letter X; and

6 (33) ~~(32)~~ Vehicle means any device in, upon, or by which  
7 any person or property is or may be transported or drawn upon a  
8 public highway except devices moved solely by human power or used  
9 exclusively upon stationary rails or tracks.

10 Sec. 22. Section 60-305.03, Revised Statutes Supplement,  
11 2002, is amended to read:

12 60-305.03. (1) In case a ~~foreign state or territory~~  
13 jurisdiction is not reciprocal as to license fees on commercial  
14 trucks, truck-tractors, semitrailers, trailers, or buses, the  
15 owners of such nonresident vehicles from those ~~states or~~  
16 ~~territories~~ jurisdiction shall pay the same license fees as are  
17 charged residents of this state. The owners of all foreign trucks,  
18 truck-tractors, semitrailers, trailers, or buses doing intrastate  
19 hauling in this state shall pay the same registration fees as those  
20 paid by residents of this state unless such vehicles are registered  
21 as a part of a fleet in interstate commerce as provided in section  
22 ~~60-305.09~~ 8 of this act.

23 (2) In order to effect the purposes of subsection (1) of  
24 this section and ~~sections~~ section 60-305.02 and ~~60-305.09~~ section 8  
25 of this act, the Director of Motor Vehicles shall have the power,  
26 duty, and authority to enter into reciprocal agreements with the  
27 duly authorized representatives of other jurisdictions, including  
28 states, districts, territories, or possessions of the United States



1 and foreign countries, states, or provinces, granting to vehicles  
2 or owners of vehicles which are properly registered or licensed in  
3 such jurisdictions, and for which evidence of compliance is  
4 supplied, benefits, privileges, and exemptions from the payment,  
5 wholly or partially, of any fees or other charges imposed upon such  
6 vehicles or owners with respect to the operation or ownership of  
7 such vehicles under the laws of this state. Such agreements or  
8 arrangements shall provide that vehicles registered or licensed in  
9 this state when operated upon the highways of such other  
10 jurisdictions shall receive exemptions, benefits, and privileges of  
11 a similar kind or to a similar degree as are extended to vehicles  
12 from such jurisdictions in this state. Such agreements may be  
13 revised or replaced by new agreements from time to time in order to  
14 promote greater uniformity among the ~~states~~ jurisdiction. The  
15 director may withdraw from any agreement when he or she determines  
16 that it is for the best interest of the State of Nebraska upon  
17 thirty days' notice.

18           Notwithstanding any provisions of the Nebraska statutes  
19 to the contrary or inconsistent herewith, such agreements may  
20 provide, with respect to resident or nonresident fleets of  
21 apportionable commercial vehicles which are engaged in interstate  
22 and intrastate commerce, that the registrations of such fleets can  
23 be apportioned between this state and other ~~states~~ jurisdiction in  
24 which such fleets operate in accordance with the method set out in  
25 section ~~60-305.09~~ 8 of this act. A Nebraska-based fleet owner may  
26 include trucks, truck-tractors, trailers, and semitrailers in such  
27 apportionable fleet by listing them in an application filed  
28 pursuant to section ~~60-305.09~~ 8 of this act, and any trucks,

1 truck-tractors, trailers, or semitrailers so included shall be  
2 eligible for permanent license plates issued pursuant to section  
3 ~~60-305.16~~ 13 of this act. The registration procedure required by  
4 section ~~60-305.09~~ 8 of this act shall be the only such registration  
5 required, and when the fees required by such section and section  
6 ~~60-305.16~~ 13 of this act if applicable have been paid, the trucks,  
7 truck-tractors, trailers, and semitrailers listed on the  
8 application shall be duly registered as part of such Nebraska-based  
9 fleet and shall be considered part of a Nebraska-based fleet for  
10 purposes of taxation.

11 (3) In the absence of an agreement or arrangement with  
12 any jurisdiction, the director is authorized to examine the laws  
13 and requirements of such jurisdiction and to declare the extent and  
14 nature of exemptions, benefits, and privileges to be extended to  
15 vehicles registered in such jurisdiction or to the owners or  
16 operators of such vehicles.

17 When no written agreement or arrangement has been entered  
18 into with another jurisdiction or declaration issued pertaining  
19 thereto, any vehicle properly registered in such jurisdiction, and  
20 for which evidence of compliance is supplied, may be operated in  
21 this state and shall receive the same exemptions, benefits, and  
22 privileges granted by such other jurisdiction to vehicles  
23 registered in this state.

24 (4) When a truck, truck-tractor, trailer, or semitrailer  
25 has been duly registered in any jurisdiction, including those that  
26 are part of a Nebraska-based fleet registered pursuant to section  
27 ~~60-305.09~~ 8 of this act, no additional registration or license fee  
28 therefor, except as provided in section ~~60-305.16~~ 13 of this act if

1 applicable, shall be required in this state when such truck,  
2 truck-tractor, trailer, or semitrailer is operated in combination  
3 with any truck, truck-tractor, trailer, or semitrailer properly  
4 licensed or registered in accordance with ~~sections 60-301,~~  
5 ~~60-305.03, 60-305.09, and 60-305.10~~ this section and section 8 of  
6 this act or agreements, arrangements, or declarations pursuant to  
7 such sections.

8 (5) All agreements, arrangements, declarations, and  
9 amendments authorized by ~~sections 60-301, 60-305.03, 60-305.09, and~~  
10 ~~60-305.10~~ this section and section 8 of this act shall be in  
11 writing and shall become effective when filed in the office of the  
12 director.

13 (6) Agreements or arrangements entered into or  
14 declarations issued under the authority of this section may contain  
15 provisions denying exemptions, benefits, and privileges granted in  
16 such agreements, arrangements, or declarations to any vehicle which  
17 is in violation of conditions stated in such agreements,  
18 arrangements, or declarations.

19 (7) Properly registered shall mean a vehicle licensed or  
20 registered in one of the following: (a) The jurisdiction where the  
21 person registering the vehicle has his or her legal residence; (b)  
22 the jurisdiction in which a commercial vehicle is registered, when  
23 the operation in which such vehicle is used has a principal place  
24 of business therein, and from or in which the vehicle is most  
25 frequently dispatched, garaged, serviced, maintained, operated, or  
26 otherwise controlled and the vehicle is assigned to such principal  
27 place of business; or (c) the jurisdiction where, because of an  
28 agreement or arrangement between two or more jurisdictions or

1 pursuant to a declaration, the person registering the commercial  
2 vehicle has licensed the vehicle as required by such jurisdiction.

3 (8) It shall be unlawful to operate trucks,  
4 truck-tractors, semitrailers, trailers, or buses owned by  
5 nonresidents who are not in compliance with subsections (1) and (2)  
6 of this section and with section 60-305.02 or any agreement  
7 executed under the authority granted ~~hereunder~~ in this section.

8 Sec. 23. Section 60-305.04, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10 60-305.04. A nonresident may, if he or she applies  
11 within ninety days from his or her original registration date and  
12 surrenders the registration certificate and license plates which  
13 were assigned to him or her, receive from the county treasurer or  
14 designated county official as provided in section 60-302, or the  
15 Department of Motor Vehicles if registration was pursuant to  
16 section ~~60-305.09~~ 8 of this act, a refund in the amount of fifty  
17 percent of the original license fee, fifty percent of the motor  
18 vehicle tax imposed in section 60-3002, and fifty percent of the  
19 motor vehicle fee imposed in section 60-3007, except that no  
20 refunds shall be made on any license surrendered after the ninth  
21 month of the registration period for which the vehicle was  
22 registered.

23 Sec. 24. Section 60-306, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25 60-306. The Department of Motor Vehicles is hereby  
26 authorized to enforce ~~the provisions of~~ sections 60-302 to  
27 ~~60-305.10~~ 60-305.08 and the International Registration Plan Act.

28 Sec. 25. Section 60-310, Revised Statutes Supplement,

1 2002, is amended to read:

2           60-310. (1) Registration may be renewed annually in the  
3 same manner and upon payment of the same fee as provided for the  
4 original registration. On making an application for renewal, the  
5 registration certificate for the preceding registration period  
6 shall be presented with the application.

7           (2) The certificate of registration and license plates  
8 furnished by the department shall be valid during the registration  
9 period for which they are issued, and when renewal tabs furnished  
10 pursuant to section 60-311 have been affixed to the license plates,  
11 the plates shall also be valid for the registration period  
12 designated by such renewal tabs.

13           (3) The registration period for motor vehicles, trailers,  
14 semitrailers, and cabin trailers required to be registered as  
15 provided in section 60-302 shall expire on the first day of the  
16 month one year from the month of issuance, and renewal shall become  
17 due on such day and shall become delinquent on the first day of the  
18 following month.

19           (4) Subsections (1) through (3) of this section do not  
20 apply to dealer's license plates, repossession plates, and  
21 transporter plates as provided in section 60-320, which plates  
22 shall be issued for a calendar year. The registration period for  
23 vehicles licensed as apportioned vehicles as provided in section  
24 ~~60-305.09~~ 8 of this act shall expire December 31 of each year and  
25 shall become delinquent February 1 of the following year.

26           (5) Any owner who has two or more vehicles required to be  
27 registered under Chapter 60, article 3, may register all such  
28 vehicles on a calendar-year basis or on an annual basis for the

1 same registration period beginning in a month chosen by the owner.  
2 When electing to establish the same registration period for all  
3 such vehicles, the owner shall pay the registration fee, the motor  
4 vehicle tax imposed in section 60-3002, and the motor vehicle fee  
5 imposed in section 60-3007 on each vehicle for the number of months  
6 necessary to extend its current registration period to the  
7 registration period under which all such vehicles will be  
8 registered. Credit shall be given for registration paid on each  
9 vehicle when the vehicle has a later expiration date than that  
10 chosen by the owner except as otherwise provided in sections  
11 60-311.23 and 60-315.01. Thereafter all such vehicles shall be  
12 registered on an annual basis starting in the month chosen by the  
13 owner.

14 Sec. 26. Section 60-311, Revised Statutes Supplement,  
15 2002, is amended to read:

16 60-311. (1) The Department of Motor Vehicles shall  
17 furnish to every person whose motor vehicle is registered fully  
18 reflectorized license plates upon which shall be displayed (a) the  
19 registration number consisting of letters and numerals assigned to  
20 such motor vehicle in figures not less than two and one-half inches  
21 nor more than three inches in height and (b) also the word Nebraska  
22 suitably lettered so as to be attractive. Two plates shall be  
23 furnished for every motor vehicle, except that one plate per  
24 vehicle shall be furnished for dealers, motorcycles,  
25 truck-tractors, semitrailers, trailers, cabin trailers, buses, and  
26 vehicles registered pursuant to section ~~60-305.09~~ 8 of this act.  
27 The plates shall be of a color designated by the Director of Motor  
28 Vehicles. The color of the plates shall be changed each time the

1 license plates are changed. Each time the license plates are  
2 changed the director shall secure competitive bids for materials  
3 pursuant to sections 81-145 to 81-162.

4 (2) Except for license plates issued pursuant to section  
5 ~~60-305.16~~ 13 of this act, license plates shall be issued every  
6 three years beginning with the license plates issued in the year  
7 1984. Except for plates issued pursuant to section ~~60-305.16~~ 13 of  
8 this act, in the years in which plates are not issued, in lieu of  
9 furnishing such plates, the department shall furnish to every  
10 person whose motor vehicle is registered one or two renewal tabs,  
11 as the case may be, which renewal tabs shall bear the year for  
12 which furnished and be so constructed as to permit them to be  
13 permanently affixed to the plates.

14 (3) The department may provide a distinctive license  
15 plate for all motor vehicles owned or operated by the state,  
16 counties, municipalities, or school districts. Such  
17 government-owned motor vehicles shall display such distinctive  
18 license plates when such license plates are issued or shall display  
19 undercover license plates when such license plates are issued under  
20 section 60-304.

21 (4) The department shall provide a distinctive plate for  
22 issuance pursuant to section ~~60-305.16~~ 13 of this act.

23 (5) Whenever new license plates, including duplicate or  
24 replacement license plates, are furnished to any person, a fee per  
25 plate shall be charged in addition to all other required fees. The  
26 plate fee shall be determined by the department and shall only  
27 cover the cost of the plate and renewal tabs and stickers but shall  
28 not exceed two dollars and fifty cents. All fees collected

1 pursuant to this section shall be remitted to the State Treasurer  
2 for credit to the Highway Trust Fund.

3 (6) There is hereby created the License Plate Cash Fund  
4 which shall consist of money transferred to it pursuant to section  
5 39-2215. All costs associated with the manufacture of license  
6 plates and stickers or tabs provided for in this section and  
7 sections 60-311.01, 60-311.02, 60-6,322, and 60-1804 shall be paid  
8 from funds appropriated from the License Plate Cash Fund. The fund  
9 shall be used exclusively for such purposes and shall be  
10 administered by the department. Any money in the fund available  
11 for investment shall be invested by the state investment officer  
12 pursuant to the Nebraska Capital Expansion Act and the Nebraska  
13 State Funds Investment Act.

14 Sec. 27. Section 60-311.02, Revised Statutes Supplement,  
15 2002, is amended to read:

16 60-311.02. The letters and numerals for motorcycle and  
17 trailer plates may be one-half the size of those required for motor  
18 vehicles.

19 On license plates issued to a manufacturer or dealer,  
20 there shall be displayed, in addition to the registration number,  
21 the letters DLR.

22 On license plates issued for use on motor vehicles which  
23 are exempt pursuant to subdivision (6) of section 60-3002, there  
24 shall be embossed, in addition to the registration number, the word  
25 exempt which shall appear at the bottom of the license plates  
26 issued after January 1, 1999. The Department of Motor Vehicles may  
27 provide distinctive plates for the exempt vehicles.

28 On commercial trucks and truck-tractors with a gross



1 weight of five tons or over and on farm trucks with a gross weight  
2 of over sixteen tons there shall be displayed, in addition to the  
3 registration number, the weight that such vehicle is licensed for,  
4 using a sticker or tab on the registration plates of such trucks in  
5 letters and figures of such size and design as shall be determined  
6 and furnished by the department.

7           When two registration plates are issued, one shall be  
8 prominently displayed at all times on the front and one on the rear  
9 of the registered vehicle. When only one plate is issued for  
10 dealers, motorcycles, semitrailers, trailers, cabin trailers, and  
11 buses, it shall be prominently displayed on the rear of the  
12 registered vehicle. When only one plate is issued for motor  
13 vehicles registered pursuant to section ~~60-305.09~~ 8 of this act and  
14 truck-tractors, it shall be prominently displayed on the front of  
15 the apportioned vehicle.

16           Any violation of this section shall be subject to a  
17 penalty or penalties as provided in section 60-348.

18           Sec. 28. Section 60-318, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           60-318. All fees for the registration of vehicles,  
21 unless otherwise expressly provided, shall be paid to the county  
22 treasurer or designated county official as provided in section  
23 60-302 of the county in which the vehicle has situs as defined in  
24 section 60-3001. If registered pursuant to section ~~60-305.09~~ 8 of  
25 this act, all fees shall be paid to the Department of Motor  
26 Vehicles.

27           Sec. 29. Section 60-331, Reissue Revised Statutes of  
28 Nebraska, is amended to read:

1                   60-331.     The registration fee on commercial trucks,  
2     except those trucks registered under section ~~60-305.09~~ 8 of this  
3     act, shall be based upon the gross vehicle weight, not to exceed  
4     the maximum authorized by section 60-6,294. Gross vehicle weight  
5     ~~shall mean~~ means the sum of the empty weights of a truck or  
6     truck-tractor and the empty weights of any trailer, semitrailer, or  
7     combination thereof with which it is to be operated in combination  
8     at any one time, plus the weight of the maximum load to be carried  
9     thereon at any one time.     The registration fee on commercial  
10    truck-tractors shall be based on the gross vehicle weight on such  
11    truck-tractors plus the gross vehicle weight of any semitrailer,  
12    trailer, or combination thereof connected therewith, except that  
13    for the purpose of determining the registration fee, the gross  
14    weight of a truck or truck-tractor towing or hauling a disabled or  
15    wrecked motor vehicle properly registered for use on the highways  
16    shall be only the gross weight of the towing truck or truck-tractor  
17    fully equipped and not including the weight of the motor vehicle  
18    being towed or hauled.

19                   The registration fee on such commercial trucks and  
20    truck-tractors shall be at the following rates: For a gross weight  
21    of three tons or less, eighteen dollars; for a gross weight  
22    exceeding three tons and not exceeding four tons, twenty-five  
23    dollars; for a gross weight exceeding four tons and not exceeding  
24    five tons, thirty-five dollars; for a gross weight exceeding five  
25    tons and not exceeding six tons, sixty dollars; for a gross weight  
26    exceeding six tons but not exceeding seven tons, eighty-five  
27    dollars; for a gross weight in excess of seven tons, the fee shall  
28    be that for a truck having a gross weight of seven tons and, in

1 addition thereto, twenty-five dollars for each ton of gross weight  
2 over seven tons, except that:

3 (1) For fractional tons in excess of the twenty percent  
4 or the tolerance of one thousand pounds, as provided in section  
5 60-6,300, the fee shall be computed on the basis of the next higher  
6 bracket;

7 (2) The fees provided by this section shall be reduced  
8 ten percent for vehicles used exclusively for the transportation of  
9 livestock, poultry, unprocessed milk, grain, sugar beets, potatoes,  
10 and hay; and

11 (3) Fees for trucks with a gross weight in excess of  
12 thirty-six tons shall be increased by twenty percent for all such  
13 trucks operated on any road or highway not a part of the National  
14 System of Interstate and Defense Highways.

15 Such fee may be paid one-half at the time of registration  
16 and one-half on the first day of the seventh month of the  
17 registration period when the license fee exceeds two hundred ten  
18 dollars. When the second half is paid, the county treasurer or  
19 designated county official as provided in section 60-302 shall  
20 furnish a certificate and plates furnished by the Department of  
21 Motor Vehicles which shall be displayed on such truck or  
22 truck-tractor in the manner provided by law. In addition to the  
23 registration fee, the department shall collect a sufficient fee to  
24 cover the cost of issuing the certificate and plates.

25 If such second half is not paid within thirty days  
26 following the first day of the seventh month, the registration of  
27 such truck or truck-tractor shall be canceled and the registration  
28 certificate and number plates shall be returned to the county

1 treasurer or designated county official. Any person who fails to  
2 return such registration certificate and number plate when required  
3 to do so shall be guilty of a misdemeanor and shall, upon  
4 conviction thereof, be punished as provided in section 60-331.02.

5           Sec. 30. Section 60-344, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           60-344. Any person applying for or taking out motor  
8 vehicle, trailer, semitrailer, or cabin trailer registration in any  
9 county or location other than that specified in section ~~60-305.09~~  
10 ~~or~~ 60-3001 or section 8 of this act shall be deemed guilty of a  
11 Class IV misdemeanor.

12           Sec. 31. Section 60-348, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14           60-348. Any person, firm, association, partnership,  
15 limited liability company, or corporation which violates any  
16 provision of sections 60-301 to 60-347 and the International  
17 Registration Plan Act for which a penalty is not otherwise provided  
18 shall be guilty of a Class III misdemeanor.

19           Sec. 32. Section 60-6,298, Revised Statutes Supplement,  
20 2002, is amended to read:

21           60-6,298. (1) (a) The Department of Roads or the Nebraska  
22 State Patrol, with respect to highways under its jurisdiction  
23 including the National System of Interstate and Defense Highways,  
24 and local authorities, with respect to highways under their  
25 jurisdiction, may in their discretion upon application and good  
26 cause being shown therefor issue a special, continuing, or  
27 continuous permit in writing authorizing the applicant or his or  
28 her designee:

1           (i) To operate or move a vehicle, a combination of  
2 vehicles, or objects of a size or weight of vehicle or load  
3 exceeding the maximum specified by law when such permit is  
4 necessary:

5           (A) To further the national defense or the general  
6 welfare;

7           (B) To permit movement of cost-saving equipment to be  
8 used in highway or other public construction or in agricultural  
9 land treatment; or

10          (C) Because of an emergency, an unusual circumstance, or  
11 a very special situation;

12          (ii) To operate vehicles, for a distance up to one  
13 hundred twenty miles, loaded up to fifteen percent greater than the  
14 maximum weight specified by law, up to ten percent greater than the  
15 maximum length specified by law, except that for a truck-tractor  
16 semitrailer trailer combination utilized to transport sugar beets  
17 which may be up to twenty-five percent greater than the maximum  
18 length specified by law, or both, when carrying grain or other  
19 seasonally harvested products from the field where such grain or  
20 products are harvested to storage, market, or stockpile in the  
21 field or from stockpile to market or factory when failure to move  
22 such grain or products in abundant quantities would cause an  
23 economic loss to the person or persons whose grain or products are  
24 being transported or when failure to move such grain or products in  
25 as large quantities as possible would not be in the best interests  
26 of the national defense or general welfare. The distance  
27 limitation may be waived for vehicles when carrying dry beans from  
28 the field where harvested to storage or market when dry beans are

1 not normally stored, purchased, or used within the permittee's  
2 local area and must be transported more than one hundred twenty  
3 miles to an available marketing or storage destination. No permit  
4 shall authorize a weight greater than twenty thousand pounds on any  
5 single axle;

6 (iii) To transport an implement of husbandry which does  
7 not exceed twelve and one-half feet in width during daylight hours,  
8 except that the permit shall not allow transport on holidays; or

9 (iv) To operate one or more recreational vehicles, as  
10 defined in section 71-4603, exceeding the maximum width specified  
11 by law if movement of the recreational vehicles is prior to retail  
12 sale and the recreational vehicles comply with subdivision (2)(k)  
13 of section 60-6,288. A copy of the permit shall be carried with  
14 the recreational vehicle or vehicles.

15 (b) No permit shall be issued under subdivision (a)(i) of  
16 this subsection for a vehicle carrying a load unless such vehicle  
17 is loaded with an object which exceeds the size or weight  
18 limitations, which cannot be dismantled or reduced in size or  
19 weight without great difficulty, and which of necessity must be  
20 moved over the highways to reach its intended destination. No  
21 permit shall be required for the temporary movement on highways  
22 other than dustless-surfaced state highways and for necessary  
23 access to points on such highways during daylight hours of  
24 cost-saving equipment to be used in highway or other public  
25 construction or in agricultural land treatment when such temporary  
26 movement is necessary and for a reasonable distance.

27 (2) The application for any such permit shall  
28 specifically describe the vehicle, the load to be operated or

1 moved, whenever possible the particular highways for which permit  
2 to operate is requested, and whether such permit is requested for a  
3 single trip or for continuous or continuing operation.

4 (3) The department or local authority is authorized to  
5 issue or withhold such permit at its discretion or, if such permit  
6 is issued, to limit the number of days during which the permit is  
7 valid, to limit the number of trips, to establish seasonal or other  
8 time limitations within which the vehicles described may be  
9 operated on the highways indicated, or to issue a continuous or  
10 continuing permit for use on all highways, including the National  
11 System of Interstate and Defense Highways. The permits are subject  
12 to reasonable conditions as to periodic renewal of such permit and  
13 as to operation or movement of such vehicles. The department or  
14 local authority may otherwise limit or prescribe conditions of  
15 operation of such vehicle or vehicles, when necessary to assure  
16 against undue damage to the road foundations, surfaces, or  
17 structures or undue danger to the public safety. The department or  
18 local authority may require such undertaking or other security as  
19 may be deemed necessary to compensate for any injury to any roadway  
20 or road structure.

21 (4) Every such permit shall be carried in the vehicle to  
22 which it refers and shall be open to inspection by any peace  
23 officer, carrier enforcement officer, or authorized agent of any  
24 authority granting such permit. Each such permit shall state the  
25 maximum weight permissible on a single axle or combination of axles  
26 and the total gross weight allowed. No person shall violate any of  
27 the terms or conditions of such special permit. In case of any  
28 violation, the permit shall be deemed automatically revoked and the

1 penalty of the original limitations shall be applied unless:

2 (a) The violation consists solely of exceeding the size  
3 or weight specified by the permit, in which case only the penalty  
4 of the original size or weight limitation exceeded shall be  
5 applied; or

6 (b) The total gross load is within the maximum authorized  
7 by the permit, no axle is more than ten percent in excess of the  
8 maximum load for such axle or group of axles authorized by the  
9 permit, and such load can be shifted to meet the weight limitations  
10 of wheel and axle loads authorized by such permit. Such shift may  
11 be made without penalty if it is made at the state or commercial  
12 scale designated in the permit. The vehicle may travel from its  
13 point of origin to such designated scale without penalty, and a  
14 scale ticket from such scale, showing the vehicle to be properly  
15 loaded and within the gross and axle weights authorized by the  
16 permit, shall be reasonable evidence of compliance with the terms  
17 of the permit.

18 (5) The department or local authority issuing a permit as  
19 provided in this section may adopt and promulgate rules and  
20 regulations with respect to the issuance of permits provided for in  
21 this section.

22 (6) The department shall make available applications for  
23 permits authorized pursuant to subdivisions (1)(a)(ii) and  
24 (1)(a)(iii) of this section in the office of each county treasurer.  
25 The department may make available applications for all other  
26 permits authorized by this section to the office of the county  
27 treasurer and may make available applications for all permits  
28 authorized by this section to any other location chosen by the



1 department.

2 (7) The department or local authority issuing a permit  
3 may require a permit fee of not to exceed twenty-five dollars,  
4 except that:

5 (a) The fee for a continuous or continuing permit may not  
6 exceed twenty-five dollars for a ninety-day period, fifty dollars  
7 for a one-hundred-eighty-day period, or one hundred dollars for a  
8 one-year period; and

9 (b) The fee for permits issued pursuant to subdivision  
10 (1)(a)(ii) of this section shall be twenty-five dollars for a  
11 thirty-day permit and fifty dollars for a sixty-day permit.  
12 Permits issued pursuant to such subdivision shall be valid for  
13 thirty days or sixty days and shall be renewable for a total number  
14 of days not to exceed one hundred and twenty days per year.

15 A vehicle or combination of vehicles for which an  
16 application for a permit is requested pursuant to this section  
17 shall be registered under section ~~60-305.09~~ or 60-331 or section 8  
18 of this act for the maximum gross vehicle weight that is permitted  
19 pursuant to section 60-6,294 before a permit shall be issued.

20 Sec. 33. Section 60-1401.02, Revised Statutes  
21 Supplement, 2002, is amended to read:

22 60-1401.02. For purposes of sections 60-1401.01 to  
23 60-1440 and 60-2601 to 60-2607, unless the context otherwise  
24 requires:

25 (1) Person means every natural person, firm, partnership,  
26 limited liability company, association, or corporation;

27 (2) Association means any two or more persons acting with  
28 a common purpose, regardless of the relative degrees of

1 involvement, and includes, but is not limited to, the following  
2 persons so acting:

3 (a) A person and one or more of his or her family  
4 members. For purposes of this subdivision, family member means an  
5 individual related to the person by blood, marriage, adoption, or  
6 legal guardianship as the person's spouse, child, parent, brother,  
7 sister, grandchild, grandparent, ward, or legal guardian or any  
8 individual so related to the person's spouse; and

9 (b) Two or more persons living in the same dwelling unit,  
10 whether or not related to each other;

11 (3) Motor vehicle dealer means any person, other than a  
12 bona fide consumer, actively and regularly engaged in the act of  
13 selling, leasing for a period of thirty or more days, or exchanging  
14 new or used motor vehicles, trailers, and manufactured homes who  
15 buys, sells, exchanges, causes the sale of, or offers or attempts  
16 to sell new or used motor vehicles. Such person is a motor vehicle  
17 dealer and subject to sections 60-1401.01 to 60-1440. Motor  
18 vehicle dealer does not include a lessor who was not involved in or  
19 associated with the selection, location, acquisition, or supply of  
20 a motor vehicle which is the subject of a lease agreement;

21 (4) Trailer dealer means any person, other than a bona  
22 fide consumer, actively and regularly engaged in the business of  
23 selling or exchanging new or used trailers and manufactured homes;

24 (5) Wrecker or salvage dealer means any person who  
25 acquires one or more motor vehicles or trailers for the purpose of  
26 dismantling them for the purpose of reselling the parts or  
27 reselling the vehicles as scrap;

28 (6) Motor vehicle means any vehicle for which evidence of

1 title is required as a condition precedent to registration under  
2 the laws of this state but does not include trailers;

3 (7) Used motor vehicle means every motor vehicle which  
4 has been sold, bargained, exchanged, or given away or for which  
5 title has been transferred from the person who first acquired it  
6 from the manufacturer, importer, dealer, or agent of the  
7 manufacturer or importer. A new motor vehicle is not considered a  
8 used motor vehicle until it has been placed in use by a bona fide  
9 consumer, notwithstanding the number of transfers of the motor  
10 vehicle;

11 (8) New motor vehicle means all motor vehicles which are  
12 not included within the definition of a used motor vehicle in this  
13 section;

14 (9) Trailer means trailers and semitrailers as defined in  
15 section 60-301 which are required to be licensed as commercial  
16 trailers, other vehicles without motive power constructed so as to  
17 permit their being used as conveyances upon the public streets and  
18 highways and so constructed as not to be attached to real estate  
19 and to permit the vehicle to be used for human habitation by one or  
20 more persons, and camping trailers, slide-in campers, fold-down  
21 campers, and fold-down tent trailers. Machinery and equipment to  
22 which wheels are attached and designed for being drawn by a motor  
23 vehicle are excluded from the provisions of sections 60-1401.01 to  
24 60-1440;

25 (10) Motorcycle dealer means any person, other than a  
26 bona fide consumer, actively and regularly engaged in the business  
27 of selling or exchanging new or used motorcycles;

28 (11) Motorcycle means every motor vehicle, except a

1 tractor, having a seat or saddle for use of the rider and designed  
2 to travel on not more than three wheels in contact with the ground  
3 and for which evidence of title is required as a condition  
4 precedent to registration under the laws of this state;

5 (12) Auction means a sale of motor vehicles and trailers  
6 of types required to be registered in this state, except such  
7 vehicles as are eligible for registration pursuant to section  
8 ~~60-305.09~~ 8 of this act, sold or offered for sale at which the  
9 price offered is increased by the prospective buyers who bid  
10 against one another, the highest bidder becoming the purchaser.  
11 The holding of a farm auction or an occasional motor vehicle or  
12 trailer auction of not more than two auctions in a calendar year  
13 does not constitute an auction subject to sections 60-1401.01 to  
14 60-1440;

15 (13) Auction dealer means any person engaged in the  
16 business of conducting an auction for the sale of motor vehicles  
17 and trailers;

18 (14) Supplemental motor vehicle, trailer, motorcycle, or  
19 motor vehicle auction dealer means any person holding either a  
20 motor vehicle, trailer, motorcycle, or motor vehicle auction  
21 dealer's license engaging in the business authorized by such  
22 license at a place of business that is more than three hundred feet  
23 from any part of the place of business designated in the dealer's  
24 original license but which is located within the city or county  
25 described in such original license;

26 (15) Motor vehicle, motorcycle, or trailer salesperson  
27 means any person who, for a salary, commission, or compensation of  
28 any kind, is employed directly by only one specified licensed

1 Nebraska motor vehicle dealer, motorcycle dealer, or trailer  
2 dealer, except when the salesperson is working for two or more  
3 dealerships with common ownership, to sell, purchase, or exchange  
4 or to negotiate for the sale, purchase, or exchange of motor  
5 vehicles, motorcycles, or trailers. A person owning any part of  
6 more than one dealership may be a salesperson for each of such  
7 dealerships. For purposes of this section, common ownership means  
8 that there is at least an eighty percent interest in each  
9 dealership by one or more persons having ownership in such  
10 dealership;

11 (16) Manufacturer means any person, resident or  
12 nonresident of this state, who is engaged in the business of  
13 distributing, manufacturing, or assembling new motor vehicles,  
14 trailers, or motorcycles and also has the same meaning as the term  
15 franchisor as used in sections 60-1401.01 to 60-1440;

16 (17) Factory representative means a representative  
17 employed by a person who manufactures or assembles motor vehicles,  
18 motorcycles, or trailers, or by a factory branch, for the purpose  
19 of promoting the sale of its motor vehicles, motorcycles, or  
20 trailers to, or for supervising or contacting, its dealers or  
21 prospective dealers in this state;

22 (18) Distributor means a person, resident or nonresident  
23 of this state, who in whole or in part sells or distributes new  
24 motor vehicles, trailers, or motorcycles to dealers or who  
25 maintains distributors or representatives who sell or distribute  
26 motor vehicles, trailers, or motorcycles to dealers and also has  
27 the same meaning as the term franchisor as used in sections  
28 60-1401.01 to 60-1440;

1           (19) Finance company means any person engaged in the  
2 business of financing sales of motor vehicles, motorcycles, or  
3 trailers, or purchasing or acquiring promissory notes, secured  
4 instruments, or other documents by which the motor vehicles,  
5 motorcycles, or trailers are pledged as security for payment of  
6 obligations arising from such sales and who may find it necessary  
7 to engage in the activity of repossession and the sale of the motor  
8 vehicles, motorcycles, or trailers so pledged;

9           (20) Franchise means a contract between two or more  
10 persons when all of the following conditions are included:

11           (a) A commercial relationship of definite duration or  
12 continuing indefinite duration is involved;

13           (b) The franchisee is granted the right to offer and sell  
14 motor vehicles manufactured or distributed by the franchisor;

15           (c) The franchisee, as an independent business,  
16 constitutes a component of the franchisor's distribution system;

17           (d) The operation of the franchisee's business is  
18 substantially associated with the franchisor's trademark, service  
19 mark, trade name, advertising, or other commercial symbol  
20 designating the franchisor; and

21           (e) The operation of the franchisee's business is  
22 substantially reliant on the franchisor for the continued supply of  
23 motor vehicles, parts, and accessories;

24           (21) Franchisee means a new motor vehicle dealer who  
25 receives motor vehicles from the franchisor under a franchise and  
26 who offers and sells such motor vehicles to the general public;

27           (22) Franchisor means a person who manufactures or  
28 distributes motor vehicles and who may enter into a franchise;

1           (23) Community means a franchisee's area of  
2 responsibility as stipulated in the franchise;

3           (24) Line-make means the motor vehicles that are offered  
4 for sale, lease, or distribution under a common name, trademark,  
5 service mark, or brand name of the franchisor or manufacturer of  
6 the motor vehicle;

7           (25) Consumer care means the performance, for the public,  
8 of necessary maintenance and repairs to motor vehicles;

9           (26) Sale, selling, and equivalent expressions mean the  
10 attempted act or acts either as principal, agent, or salesperson or  
11 in any capacity whatsoever of selling, bartering, exchanging, or  
12 otherwise disposing of or negotiating or offering or attempting to  
13 negotiate the sale, purchase, or exchange of or interest in any  
14 motor vehicle, trailer, or motorcycle, including the leasing of any  
15 motor vehicle, trailer, or motorcycle for a period of thirty or  
16 more days with a right or option to purchase under the terms of the  
17 lease;

18           (27) Established place of business means a permanent  
19 location within this state, easily accessible to the public, owned  
20 or leased by the applicant or a licensee for at least the term of  
21 the license year, and conforming with applicable zoning laws, at  
22 which the licensee conducts the business for which he or she is  
23 licensed and may be contacted by the public during posted  
24 reasonable business hours which shall be not less than forty hours  
25 per week. The established place of business shall have the  
26 following facilities: (a) Office space in a building or mobile  
27 home, which space shall be clean, dry, safe, and well lighted and  
28 in which shall be kept and maintained all books, records, and files

1 necessary for the conduct of the licensed business, which premises,  
2 books, records, and files shall be available for inspection during  
3 regular business hours by any peace officer or investigator  
4 employed or designated by the board. Dealers shall, upon demand of  
5 the board's investigator, furnish copies of records so required  
6 when conducting any investigation of a complaint; (b) a sound and  
7 well-maintained sign which is legible from a public road and  
8 displayed with letters not less than eight inches in height and one  
9 contiguous area to display ten or more motor vehicles, motorcycles,  
10 or trailers in a presentable manner; (c) adequate repair facilities  
11 and tools to properly and actually service warranties on motor  
12 vehicles, motorcycles, or trailers sold at such place of business  
13 and to make other repairs arising out of the conduct of the  
14 licensee's business or, in lieu of such repair facilities, the  
15 licensee may enter into a contract for the provision of such  
16 service and file a copy thereof annually with the board and shall  
17 furnish to each buyer a written statement as to where such service  
18 will be provided as required by section 60-1417. The service  
19 facility shall be located in the same county as the licensee unless  
20 the board specifically authorizes the facility to be located  
21 elsewhere. Such facility shall maintain regular business hours and  
22 shall have suitable repair equipment and facilities to service and  
23 inspect the type of vehicles sold by the licensee. Investigators  
24 of the board may certify ongoing compliance with the service and  
25 inspection facilities or repair facilities; and (d) an operating  
26 telephone connected with a public telephone exchange and located on  
27 the premises of the established place of business with a telephone  
28 number listed by the public telephone exchange and available to the



1 public during the required posted business hours. A mobile truck  
2 equipped with repair facilities to properly perform warranty  
3 functions and other repairs shall be deemed adequate repair  
4 facilities for trailers. The requirements of this subdivision  
5 shall apply to the place of business authorized under a  
6 supplemental motor vehicle, motorcycle, or trailer dealer's  
7 license;

8 (28) Retail, when used to describe a sale, means a sale  
9 to any person other than a licensed dealer of any kind within the  
10 definitions of this section;

11 (29) Factory branch means a branch office maintained in  
12 this state by a person who manufactures, assembles, or distributes  
13 motor vehicles, motorcycles, or trailers for the sale of such motor  
14 vehicles, motorcycles, or trailers to distributors or dealers or  
15 for directing or supervising, in whole or in part, its  
16 representatives in this state;

17 (30) Distributor representative means a representative  
18 employed by a distributor or distributor branch for the same  
19 purpose as set forth in the definition of factory representative in  
20 this section;

21 (31) Board means the Nebraska Motor Vehicle Industry  
22 Licensing Board;

23 (32) Scrap metal processor means any person engaged in  
24 the business of buying vehicles, motorcycles, or parts thereof for  
25 the purpose of remelting or processing into scrap metal or who  
26 otherwise processes ferrous or nonferrous metallic scrap for  
27 resale. No scrap metal processor shall sell vehicles or  
28 motorcycles without obtaining a wrecker or salvage dealer license;

1           (33) Designated family member means the spouse, child,  
2 grandchild, parent, brother, or sister of the owner of a new motor  
3 vehicle dealership who, in the case of the owner's death, is  
4 entitled to inherit the ownership interest in the new motor vehicle  
5 dealership under the terms of the owner's will, who has been  
6 nominated in any other written instrument, or who, in the case of  
7 an incapacitated owner of such dealership, has been appointed by a  
8 court as the legal representative of the new motor vehicle dealer's  
9 property;

10           (34) Bona fide consumer means an owner of a motor  
11 vehicle, motorcycle, or trailer who has acquired such vehicle for  
12 use in business or for pleasure purposes, who has been granted a  
13 certificate of title on such motor vehicle, motorcycle, or trailer,  
14 and who has registered such motor vehicle, motorcycle, or trailer,  
15 all in accordance with the laws of the residence of the owner,  
16 except that no owner who sells more than eight registered motor  
17 vehicles, motorcycles, or trailers within a twelve-month period  
18 shall qualify as a bona fide consumer;

19           (35) Violator means a person acting without a license or  
20 registration as required by sections 60-1401.01 to 60-1440; and

21           (36) Manufactured home means a structure, transportable  
22 in one or more sections, which in the traveling mode is eight body  
23 feet or more in width or forty body feet or more in length or when  
24 erected on site is three hundred twenty or more square feet and  
25 which is built on a permanent chassis and designed to be used as a  
26 dwelling with or without a permanent foundation when connected to  
27 the required utilities and includes the plumbing, heating, air  
28 conditioning, and electrical systems contained in the structure,

1 except that manufactured home includes any structure that meets all  
2 of the requirements of this subdivision other than the size  
3 requirements and with respect to which the manufacturer voluntarily  
4 files a certification required by the United States Secretary of  
5 Housing and Urban Development and complies with the standards  
6 established under the National Manufactured Housing Construction  
7 and Safety Standards Act of 1974, as amended, 42 U.S.C. 5401 et  
8 seq. Manufactured home also includes any manufactured home  
9 designed and manufactured with more than one separate living unit  
10 for the purpose of multifamily living.

11 Nothing in sections 60-1401.01 to 60-1440 shall apply to  
12 the State of Nebraska or any of its agencies or subdivisions. No  
13 insurance company, finance company, public utility company, fleet  
14 owner, or other person coming into possession of any motor vehicle,  
15 motorcycle, or trailer, as an incident to its regular business, who  
16 sells or exchanges the motor vehicle, motorcycle, or trailer shall  
17 be considered a dealer except persons whose regular business is  
18 leasing or renting motor vehicles, motorcycles, or trailers.

19 Sec. 34. Section 60-3002, Revised Statutes Supplement,  
20 2002, is amended to read:

21 60-3002. In addition to the registration fees provided  
22 by Chapter 60, article 3, and the motor vehicle fee imposed in  
23 section 60-3007, a motor vehicle tax is imposed on motor vehicles  
24 registered for operation upon the highways of this state except:

25 (1) Motor vehicles exempt from the registration fee in  
26 section 60-335;

27 (2) One motor vehicle owned and used for his or her  
28 personal transportation by a disabled or blind honorably discharged

1 veteran of the United States Armed Forces as defined in section  
2 77-202.23 whose disability or blindness is recognized by the United  
3 States Department of Veterans Affairs if an application for the  
4 exemption has been approved under subsection (1) of section  
5 60-3006;

6 (3) Motor vehicles owned by Indians as defined in 25  
7 U.S.C. 479;

8 (4) Motor vehicles owned by a member of the United States  
9 Armed Forces serving in this state in compliance with military or  
10 naval orders if such person is a resident of a state other than  
11 Nebraska;

12 (5) Motor vehicles owned by the state and its  
13 governmental subdivisions and exempt as provided in subdivision  
14 (1) (a) or (b) of section 77-202;

15 (6) Motor vehicles owned and used exclusively by an  
16 organization or society qualified for a tax exemption provided in  
17 subdivision (1) (c) or (d) of section 77-202 if an application for  
18 the exemption provided in this subdivision has been approved under  
19 subsection (2) of section 60-3006; and

20 (7) Trucks, truck-trailers, trailers, semitrailers, or  
21 combinations thereof registered under section ~~60-305.09~~ 8 of this  
22 act.

23 Sec. 35. Section 60-3004, Revised Statutes Supplement,  
24 2002, is amended to read:

25 60-3004. (1) The motor vehicle tax schedules are set out  
26 in this section.

27 (2) The motor vehicle tax shall be calculated by  
28 multiplying the base tax times the fraction which corresponds to

1 the age category of the vehicle as shown in the following table:

2	YEAR	FRACTION
3	First	1.00
4	Second	0.90
5	Third	0.80
6	Fourth	0.70
7	Fifth	0.60
8	Sixth	0.51
9	Seventh	0.42
10	Eighth	0.33
11	Ninth	0.24
12	Tenth and Eleventh	0.15
13	Twelfth and Thirteenth	0.07
14	Fourteenth and older	0.00

15 (3) The base tax shall be:

16 (a) Passenger cars, trucks, utility vehicles, and vans,  
 17 up to and including seven tons -- An amount determined using the  
 18 following table:

19	Value when new	Base tax
20	Up to \$9,999	\$ 60
21	\$10,000 to \$11,999	100
22	\$12,000 to \$13,999	140
23	\$14,000 to \$15,999	180
24	\$16,000 to \$17,999	220
25	\$18,000 to \$19,999	260
26	\$20,000 to \$21,999	300
27	\$22,000 to \$23,999	340
28	\$24,000 to \$25,999	380

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1	\$26,000 to \$27,999	420
2	\$28,000 to \$29,999	460
3	\$30,000 to \$31,999	500
4	\$32,000 to \$33,999	540
5	\$34,000 to \$35,999	580
6	\$36,000 to \$37,999	620
7	\$38,000 to \$39,999	660
8	\$40,000 to \$41,999	700
9	\$42,000 to \$43,999	740
10	\$44,000 to \$45,999	780
11	\$46,000 to \$47,999	820
12	\$48,000 to \$49,999	860
13	\$50,000 to \$51,999	900
14	\$52,000 to \$53,999	940
15	\$54,000 to \$55,999	980
16	\$56,000 to \$57,999	1,020
17	\$58,000 to \$59,999	1,060
18	\$60,000 to \$61,999	1,100
19	\$62,000 to \$63,999	1,140
20	\$64,000 to \$65,999	1,180
21	\$66,000 to \$67,999	1,220
22	\$68,000 to \$69,999	1,260
23	\$70,000 to \$71,999	1,300
24	\$72,000 to \$73,999	1,340
25	\$74,000 to \$75,999	1,380
26	\$76,000 to \$77,999	1,420
27	\$78,000 and over	1,460
28	(b) Assembled passenger cars, trucks, utility vehicles,	

1 and vans -- \$60

2 (c) Motorcycles -- An amount determined using the  
3 following table:

4	Value when new	Base tax
5	Up to \$3,999	\$ 25
6	\$ 4,000 to \$ 5,999	50
7	\$ 6,000 to \$ 7,999	75
8	\$ 8,000 to \$ 9,999	100
9	\$10,000 to \$11,999	125
10	\$12,000 to \$13,999	150
11	\$14,000 to \$15,999	175
12	\$16,000 to \$17,999	200
13	\$18,000 to \$19,999	225
14	\$20,000 and over	250

15 (d) Assembled motorcycles -- \$25

16 (e) Recreational vehicles -- Cabin trailers, up to one  
17 thousand pounds -- \$10

18 (f) Recreational vehicles -- Cabin trailers, one thousand  
19 pounds and over and less than two thousand pounds -- \$25

20 (g) Recreational vehicles -- Cabin trailers, two thousand  
21 pounds and over -- \$40

22 (h) Recreational vehicles -- Self-propelled mobile homes,  
23 less than eight thousand pounds -- \$160

24 (i) Recreational vehicles -- Self-propelled mobile homes,  
25 eight thousand pounds and over and less than twelve thousand pounds  
26 -- \$410

27 (j) Recreational vehicles -- Self-propelled mobile homes,  
28 twelve thousand pounds and over -- \$860

1           (k) Assembled recreational vehicles and buses shall  
2 follow the schedules for body type and registered weight

3           (l) Trucks -- Over seven tons and less than ten tons --  
4 \$360

5           (m) Trucks -- Ten tons and over and less than thirteen  
6 tons -- \$560

7           (n) Trucks -- Thirteen tons and over and less than  
8 sixteen tons -- \$760

9           (o) Trucks -- Sixteen tons and over and less than  
10 twenty-five tons -- \$960

11           (p) Trucks -- Twenty-five tons and over -- \$1,160

12           (q) Buses -- \$360

13           (r) Trailers other than semitrailers -- \$10

14           (s) Semitrailers -- \$110

15           (t) All other motor vehicles not listed in subdivisions  
16 (3) (a) through (s) of this section -- \$310

17           (4) For purposes of subsection (3) of this section, truck  
18 means all trucks and combinations of trucks or truck-tractors,  
19 except those trucks, truck-trailers, trailers, semitrailers, or  
20 combinations thereof registered under section ~~60-305.09~~ 8 of this  
21 act, and the tax is based on the gross vehicle weight rating as  
22 reported by the manufacturer.

23           (5) For purposes of subsection (3) of this section,  
24 trailer and semitrailer have the same meanings as in section  
25 60-301.

26           (6) Current model year vehicles are designated as  
27 first-year vehicles for purposes of the schedules.

28           (7) When a motor vehicle is registered which is newer



1 than the current model year by the manufacturer's designation, the  
2 motor vehicle is subject to the initial motor vehicle tax in the  
3 first registration period and ninety-five percent of the initial  
4 motor vehicle tax in the second registration period.

5 (8) Assembled recreational vehicles and buses shall be  
6 designated as sixth-year vehicles in their first year of  
7 registration for purposes of the schedules.

8 (9) When a motor vehicle is registered which is required  
9 to have a title branded as previous salvage pursuant to section  
10 60-130, the motor vehicle tax shall be reduced by twenty-five  
11 percent.

12 Sec. 36. Section 60-3007, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14 60-3007. (1) In addition to the registration fees  
15 provided by Chapter 60, article 3, and the motor vehicle tax  
16 imposed in section 60-3002, a motor vehicle fee is imposed on all  
17 motor vehicles registered for operation in this state.

18 (2) The county treasurer or designated county official  
19 pursuant to section 23-186 shall annually determine the motor  
20 vehicle fee on each motor vehicle registered in the county based on  
21 the age of the motor vehicle pursuant to this section and cause a  
22 notice of the amount of the fee to be mailed to the registrant at  
23 the address shown upon his or her registration certificate. The  
24 notice shall be printed on a prenumbered statement form prescribed  
25 by the Department of Motor Vehicles, shall be combined with the  
26 notice of the motor vehicle tax, and shall be mailed on or before  
27 the first day of the last month of the registration period.

28 (3) The motor vehicle tax, motor vehicle fee, and

1 registration fee shall be paid to the county treasurer or  
2 designated official prior to the registration of the motor vehicle  
3 for the following registration period. After retaining one percent  
4 of the motor vehicle fee collected for costs, the remaining  
5 proceeds shall be remitted to the State Treasurer for credit to the  
6 Motor Vehicle Fee Fund. The State Treasurer shall return funds  
7 from the Motor Vehicle Fee Fund remitted by a county treasurer or  
8 designated county official which are needed for refunds or credits  
9 authorized by law.

10 (4) The Motor Vehicle Fee Fund is created. On or before  
11 the last day of each calendar quarter, the State Treasurer shall  
12 distribute all funds in the Motor Vehicle Fee Fund as follows: (a)  
13 Fifty percent to the county treasurer of each county, amounts in  
14 the same proportion as the most recent allocation received by each  
15 county from the Highway Allocation Fund; and (b) fifty percent to  
16 the treasurer of each municipality, amounts in the same proportion  
17 as the most recent allocation received by each municipality from  
18 the Highway Allocation Fund. Funds from the Motor Vehicle Fee Fund  
19 shall be considered local revenue available for matching state  
20 sources. All receipts by counties and municipalities from the  
21 Motor Vehicle Fee Fund shall be used for road, bridge, and street  
22 purposes. Any money in the fund available for investment shall be  
23 invested by the state investment officer pursuant to the Nebraska  
24 Capital Expansion Act and the Nebraska State Funds Investment Act.

25 (5) The motor vehicle fee schedules are set out in this  
26 section. Except for passenger cars, trucks, utility vehicles, and  
27 vans, up to and including seven tons, with a value when new of less  
28 than \$20,000, and for assembled passenger cars, trucks, utility

1 vehicles, and vans up to and including seven tons, the fee shall be  
 2 calculated by multiplying the base fee times the fraction which  
 3 corresponds to the age category of the vehicle as shown in the  
 4 following table:

5	YEAR	FRACTION
6	First through fifth	1.00
7	Sixth through tenth	.70
8	Eleventh and over	.35

9 (6) The base fee shall be:

10 (a) Passenger cars, trucks, utility vehicles, and vans --  
 11 Up to and including seven tons, with a value when new of \$20,000  
 12 through \$39,999 -- \$20

13 (b) Passenger cars, trucks, utility vehicles, and vans --  
 14 Up to and including seven tons, with a value when new of \$40,000 or  
 15 more -- \$30

16 (c) Motorcycles -- \$10

17 (d) Recreational vehicles -- Cabin trailers and  
 18 self-propelled mobile homes -- \$10

19 (e) Trucks over seven tons and buses -- \$30

20 (f) Trailers other than semitrailers -- \$10

21 (g) Semitrailers -- \$30

22 The fee for passenger cars, trucks, utility vehicles, and  
 23 vans, up to and including seven tons, with a value when new of less  
 24 than \$20,000, and for assembled passenger cars, trucks, utility  
 25 vehicles, and vans up to and including seven tons shall be five  
 26 dollars.

27 (7) For purposes of subsection (6) of this section, truck  
 28 means all trucks and combinations of trucks or truck-tractors,

1 except those trucks, truck-trailers, trailers, or semitrailers  
2 registered under section ~~60-305.09~~ 8 of this act, and the fee is  
3 based on the gross vehicle weight rating as reported by the  
4 manufacturer.

5 (8) For purposes of subsection (6) of this section,  
6 trailer and semitrailer have the same meanings as in section  
7 60-301.

8 (9) Current model year vehicles are designated as  
9 first-year vehicles for purposes of the schedules.

10 (10) When a motor vehicle is registered which is newer  
11 than the current model year by the manufacturer's designation, the  
12 motor vehicle is subject to the initial motor vehicle fee for six  
13 registration periods.

14 (11) An owner of a motor vehicle which is exempt from the  
15 imposition of a motor vehicle tax pursuant to section 60-3002 shall  
16 also be exempt from the imposition of the motor vehicle fee imposed  
17 pursuant to this section.

18 (12) Assembled motor vehicles other than passenger cars,  
19 trucks, utility vehicles, and vans up to and including seven tons  
20 shall follow the schedules for the motor vehicle body type.

21 Sec. 37. Section 66-1406.02, Revised Statutes  
22 Supplement, 2002, is amended to read:

23 66-1406.02. (1) The director may suspend, revoke,  
24 cancel, or refuse to issue or renew a license under the  
25 International Fuel Tax Agreement Act:

26 (a) If the applicant's or licensee's registration  
27 certificate issued pursuant to ~~sections 60-305.09 to 60-305.16~~ the  
28 International Registration Plan Act has been suspended, revoked, or

1 canceled or the director refused to issue or renew such  
2 certificate;

3 (b) If the applicant or licensee is in violation of  
4 sections 75-348 to 75-358;

5 (c) If the applicant's or licensee's security has been  
6 canceled;

7 (d) If the applicant or licensee failed to provide  
8 additional security as required;

9 (e) If the applicant or licensee failed to file any  
10 report or return required by the motor fuel laws, filed an  
11 incomplete report or return required by the motor fuel laws, did  
12 not file any report or return required by the motor fuel laws  
13 electronically, or did not file a report or return required by the  
14 motor fuel laws on time;

15 (f) If the applicant or licensee failed to pay taxes  
16 required by the motor fuel laws due within the time provided;

17 (g) If the applicant or licensee filed any false report,  
18 return, statement, or affidavit, required by the motor fuel laws,  
19 knowing it to be false;

20 (h) If the applicant or licensee would no longer be  
21 eligible to obtain a license; or

22 (i) If the applicant or licensee committed any other  
23 violation of the International Fuel Tax Agreement Act or the rules  
24 and regulations adopted and promulgated under the act.

25 (2) Prior to taking any action pursuant to this section,  
26 the director shall notify and advise the applicant or licensee of  
27 the proposed action and the reasons for such action in writing, by  
28 registered or certified mail, to his or her last-known business

1 address as shown on the application or license. The notice shall  
2 also include an advisement of the procedures in subsection (3) of  
3 this section.

4 (3) The applicant or licensee may, within thirty days  
5 after the mailing of the notice, petition the director in writing  
6 for a hearing to contest the proposed action. The hearing shall be  
7 commenced in accordance with the rules and regulations adopted and  
8 promulgated by the Department of Motor Vehicles. If a petition is  
9 filed, the director shall, within twenty days after receipt of the  
10 petition, set a hearing date at which the applicant or licensee may  
11 show cause why the proposed action should not be taken. The  
12 director shall give the applicant or licensee reasonable notice of  
13 the time and place of the hearing. If the director's decision is  
14 adverse to the applicant or licensee, the applicant or licensee may  
15 appeal the decision in accordance with the Administrative Procedure  
16 Act.

17 (4) The filing of the petition shall stay any action by  
18 the director until a hearing is held and a final decision and order  
19 is issued.

20 (5) If no petition is filed at the expiration of thirty  
21 days after the date on which the notification was mailed, the  
22 director may take the proposed action described in the notice.

23 (6) If, in the judgment of the director, the applicant or  
24 licensee has complied with or is no longer in violation of the  
25 provisions for which the director took action under this section,  
26 the director may reinstate the license without delay. An applicant  
27 for reinstatement, issuance, or renewal of a license within three  
28 years after the date of suspension, revocation, cancellation, or

1 refusal to issue or renew shall submit a fee of one hundred dollars  
2 to the director. The director shall remit the fee to the State  
3 Treasurer for credit to the Highway Cash Fund.

4 (7) Suspension of, revocation of, cancellation of, or  
5 refusal to issue or renew a license by the director shall not  
6 relieve any person from making or filing the reports or returns  
7 required by the motor fuel laws in the manner or within the time  
8 required.

9 Sec. 38. Section 66-1414, Revised Statutes Supplement,  
10 2002, is amended to read:

11 66-1414. (1) Any fuel tax collected pursuant to the  
12 agreement shall be remitted to the State Treasurer for credit to  
13 the Motor Carrier Services Division Distributive Fund to carry out  
14 the International Fuel Tax Agreement Act.

15 (2) The Motor Carrier Services Division Distributive Fund  
16 is created. The fund shall be set apart and maintained by the  
17 State Treasurer to carry out the ~~International Registration Plan~~  
18 ~~and the International Fuel Tax Agreement Act~~ and the International  
19 Registration Plan Act. Any money in the Motor Carrier Services  
20 Division Distributive Fund available for investment shall be  
21 invested by the state investment officer pursuant to the Nebraska  
22 Capital Expansion Act and the Nebraska State Funds Investment Act.  
23 Any interest received on money in the Motor Carrier Services  
24 Division Distributive Fund shall be credited to the Highway Trust  
25 Fund.

26 Sec. 39. Section 75-305, Reissue Revised Statutes of  
27 Nebraska, is amended to read:

28 75-305. For purposes of sustaining the administration

1 and enforcement of sections 75-301 to 75-322 as such sections  
2 pertain to regulated motor carriers, there is hereby fixed an  
3 application fee of seventy-five dollars payable by the applicant at  
4 the time of filing the application, except that such fee shall not  
5 apply to applications under sections 75-303.01 and 75-303.02. In  
6 addition thereto, every regulated motor carrier subject to sections  
7 75-301 to 75-322 shall pay an annual fee not exceeding the sum of  
8 twenty-five dollars for each motor vehicle operated, which fee  
9 shall be fixed by the commission and shall not exceed the amount  
10 actually necessary to sustain the administration and enforcement of  
11 such sections. When the applicant has registered his or her motor  
12 vehicles under section ~~60-305.09~~ 8 of this act, such fee of  
13 twenty-five dollars shall be payable on whichever shall be the  
14 lesser of (1) the proportion of his or her fleet so registered or  
15 (2) the number of motor vehicles owned by him or her and actually  
16 used in intrastate business within this state, except that such  
17 annual fee for any truck-trailer or tractor-trailer combination  
18 shall be forty dollars. In the case of a truck-trailer or  
19 tractor-trailer combination, only one license plate shall be  
20 required for such combination. Such annual fees shall be due and  
21 payable on or before January 1 and shall be delinquent on March 1  
22 of each year after such permit or certificate has been issued. If  
23 the initial certificate or permit is issued to a motor carrier on  
24 or after July 1, the fee shall be fifty percent of the annual fee.  
25 Such fees shall be paid to and collected by the commission and  
26 remitted to the State Treasurer within thirty days of receipt for  
27 credit to the General Fund.

28           Sec. 40.     Section 75-386, Reissue Revised Statutes of



1 Nebraska, is amended to read:

2 75-386. The Division of Motor Carrier Services shall:

3 (1) Foster, promote, and preserve the motor carrier  
4 industry of the State of Nebraska;

5 (2) Protect and promote the public health and welfare of  
6 the citizens of the state by ensuring that the motor carrier  
7 industry is operated in an efficient and safe manner;

8 (3) Promote and provide for efficient and uniform  
9 governmental oversight of the motor carrier industry;

10 (4) Promote financial responsibility on the part of motor  
11 carriers operating in and through the State of Nebraska;

12 (5) Administer all provisions of ~~the International~~  
13 ~~Registration Plan pursuant to sections 60-305.09 to 60-305.16,~~ the  
14 International Fuel Tax Agreement Act and the International  
15 Registration Plan Act, and the single state insurance registration  
16 system pursuant to sections 75-348 to 75-358;

17 (6) Provide for the issuance of certificates of title to  
18 apportioned registered motor vehicles as provided for by  
19 subdivision (3)(c) of section 60-106;

20 (7) Serve as the agent of the Public Service Commission  
21 in the filing of proof of insurance by intrastate common, contract,  
22 and private motor carriers as prescribed by sections 75-307 to  
23 75-307.03;

24 (8) Serve as an agent for the Department of Roads in the  
25 issuance of routine permits administered by the Department of  
26 Roads. For purposes of this subdivision, routine permit means a  
27 permit designated as a routine permit by the Department of Roads  
28 pursuant to subsection (5) of section 60-6,298; and

1           (9) Carry out such other duties and responsibilities as  
2 directed by the Legislature.

3           Sec. 41. Section 77-1342, Revised Statutes Supplement,  
4 2002, is amended to read:

5           77-1342. There is hereby created a fund to be known as  
6 the Department of Property Assessment and Taxation Cash Fund to  
7 which shall be credited all money received by the Department of  
8 Property Assessment and Taxation for services performed for county  
9 and multicounty assessment districts, for charges for publications,  
10 manuals, and lists, as an assessor's examination fee authorized by  
11 section 77-421, and under the provisions of sections ~~60-305.15,~~  
12 ~~77-684,~~ and 77-1250 and section 12 of this act. The fund shall be  
13 used to carry out any duties and responsibilities of the  
14 department. The county or multicounty assessment district shall be  
15 billed by the department for services rendered. Reimbursements to  
16 the department shall be credited to the fund, and expenditures  
17 therefrom shall be made only when such funds are available. The  
18 department shall only bill for the actual amount expended in  
19 performing the service.

20           The fund shall not, at the close of each year, be lapsed  
21 to the General Fund. Any money in the Department of Property  
22 Assessment and Taxation Cash Fund available for investment shall be  
23 invested by the state investment officer pursuant to the Nebraska  
24 Capital Expansion Act and the Nebraska State Funds Investment Act.

25           Sec. 42. Section 77-2703, Revised Statutes Supplement,  
26 2002, is amended to read:

27           77-2703. (1) There is hereby imposed a tax at the rate  
28 provided in section 77-2701.02 upon the gross receipts from all

1 sales of tangible personal property sold at retail in this state,  
2 the gross receipts of every person engaged as a public utility, as  
3 a community antenna television service operator or any person  
4 involved in the connecting and installing of the services defined  
5 in subdivision (2)(a), (b), or (d) of section 77-2702.07, or as a  
6 retailer of intellectual or entertainment properties referred to in  
7 subsection (3) of section 77-2702.07, the gross receipts from the  
8 sale of admissions in this state, the gross receipts from the sale  
9 of warranties, guarantees, service agreements, or maintenance  
10 agreements when the items covered are subject to tax under this  
11 section, and the gross receipts from the provision of services  
12 defined in subsection (4) of section 77-2702.07. For purposes of  
13 this subsection, the provision of services shall be deemed to be in  
14 this state for services provided to real estate if the real estate  
15 is located in this state, for services provided to personal  
16 property if the personal property is located in this state and the  
17 service is rendered for use in this state, and for computer  
18 software training under subdivision (4)(c) of section 77-2702.07 if  
19 the training is performed at a location that is within this state  
20 for a customer located within this state. When there is a sale,  
21 the tax shall be imposed at the rate in effect at the time the  
22 gross receipts are realized under the accounting basis used by the  
23 retailer to maintain his or her books and records.

24 (a) The tax imposed by this section shall be collected by  
25 the retailer from the consumer. It shall constitute a part of the  
26 purchase price and until collected shall be a debt from the  
27 consumer to the retailer and shall be recoverable at law in the  
28 same manner as other debts. The tax required to be collected by

1 the retailer from the consumer constitutes a debt owed by the  
2 retailer to this state.

3 (b) It is unlawful for any retailer to advertise, hold  
4 out, or state to the public or to any customer, directly or  
5 indirectly, that the tax or part thereof will be assumed or  
6 absorbed by the retailer, that it will not be added to the selling,  
7 renting, or leasing price of the property sold, rented, or leased,  
8 or that, if added, it or any part thereof will be refunded. The  
9 provisions of this subdivision shall not apply to a public utility.

10 (c) The tax required to be collected by the retailer from  
11 the purchaser, unless otherwise provided by statute or by rule and  
12 regulation of the Tax Commissioner, shall be displayed separately  
13 from the list price, the price advertised in the premises, the  
14 marked price, or other price on the sales check or other proof of  
15 sales, rentals, or leases.

16 (d) For the purpose of more efficiently securing the  
17 payment, collection, and accounting for the sales tax and for the  
18 convenience of the retailer in collecting the sales tax, it shall  
19 be the duty of the Tax Commissioner to adopt and promulgate  
20 appropriate rules and regulations prescribing a schedule or  
21 schedules of the amounts to be collected from the consumer or user  
22 to effectuate the computation and collection of the tax imposed by  
23 the Nebraska Revenue Act of 1967. Such schedule or schedules shall  
24 provide that the tax shall be collected from the consumer or user  
25 uniformly on sales according to brackets based on sales prices of  
26 the item or items, except that the Tax Commissioner may authorize  
27 computation and collection of the tax uniformly on a straight  
28 percentage basis in lieu of brackets in situations involving

1 machine or computer billing.

2 (e) The use of tokens or stamps for the purpose of  
3 collecting or enforcing the collection of the taxes imposed in the  
4 Nebraska Revenue Act of 1967 or for any other purpose in connection  
5 with such taxes is prohibited.

6 (f) For the purpose of the proper administration of the  
7 provisions of the Nebraska Revenue Act of 1967 and to prevent  
8 evasion of the retail sales tax, it shall be presumed that all  
9 gross receipts are subject to the tax until the contrary is  
10 established. The burden of proving that a sale of property is not  
11 a sale at retail is upon the person who makes the sale unless he or  
12 she takes, in good faith, from the purchaser (i) a resale  
13 certificate to the effect that the property is purchased for the  
14 purpose of reselling, leasing, or renting it, (ii) an exemption  
15 certificate pursuant to subsection (7) of section 77-2705, or (iii)  
16 a direct payment permit pursuant to sections 77-2705.01 to  
17 77-2705.03. Receipt of a resale certificate, exemption  
18 certificate, or direct payment permit, taken in good faith, shall  
19 be conclusive proof for the seller that the sale was made for  
20 resale or was exempt or that the tax will be paid directly to the  
21 state.

22 (g) In the rental or lease of automobiles, trucks,  
23 trailers, semitrailers, and truck-tractors as defined in section  
24 60-301, the tax shall be collected by the lessor on the rental or  
25 lease price, except as otherwise provided within this section:

26 (i) From all vehicles registered for operation upon the  
27 highways of this state which are rented or leased for periods of  
28 one year or more; or

1           (ii) From all vehicles delivered by the lessor within  
2 this state which are rented or leased for periods of less than one  
3 year.

4           (h) In the rental or lease of automobiles, trucks,  
5 trailers, semitrailers, and truck-tractors as defined in section  
6 60-301, for periods of one year or more, the lessor may elect not  
7 to collect and remit the sales tax on the gross receipts and  
8 instead pay a sales tax on the cost of such vehicle. If such  
9 election is made, it shall be made pursuant to the following  
10 conditions:

11           (i) Notice of the desire to make such election shall be  
12 filed with the Tax Commissioner and shall not become effective  
13 until the Tax Commissioner is satisfied that the taxpayer has  
14 complied with all conditions of this subsection and all rules and  
15 regulations of the Tax Commissioner;

16           (ii) Such election when made shall continue in force and  
17 effect for a period of not less than two years and thereafter until  
18 such time as the lessor elects to terminate the election;

19           (iii) When such election is made, it shall apply to all  
20 vehicles of the lessor rented or leased for periods of one year or  
21 more except vehicles to be leased to common or contract carriers  
22 who provide to the lessor a valid common or contract carrier  
23 exemption certificate. If the lessor rents or leases other  
24 vehicles for periods of less than one year, such lessor shall  
25 maintain his or her books and records and his or her accounting  
26 procedure as the Tax Commissioner prescribes; and

27           (iv) The Tax Commissioner by rule and regulation shall  
28 prescribe the contents and form of the notice of election, a

1 procedure for the determination of the tax base of vehicles which  
2 are under an existing lease at the time such election becomes  
3 effective, the method and manner for terminating such election, and  
4 such other rules and regulations as may be necessary for the proper  
5 administration of this subdivision.

6 (i) The tax imposed by this section on the sales of motor  
7 vehicles, trailers, and semitrailers as defined in section 60-301  
8 shall be the liability of the purchaser and, with the exception of  
9 motor vehicles, trailers, and semitrailers registered pursuant to  
10 section ~~60-305.09~~ 8 of this act, the tax shall be collected by the  
11 county treasurer or designated county official as provided in  
12 section 60-302 at the time the purchaser makes application for the  
13 registration of the motor vehicle, trailer, or semitrailer for  
14 operation upon the highways of this state. The tax imposed by this  
15 section on motor vehicles, trailers, and semitrailers registered  
16 pursuant to section ~~60-305.09~~ 8 of this act shall be collected by  
17 the Department of Motor Vehicles at the time the purchaser makes  
18 application for the registration of the motor vehicle, trailer, or  
19 semitrailer for operation upon the highways of this state. At the  
20 time of the sale of any motor vehicle, trailer, or semitrailer, the  
21 seller shall (i) state on the sales invoice the dollar amount of  
22 the tax imposed under this section and (ii) furnish to the  
23 purchaser a certified statement of the transaction, in such form as  
24 the Tax Commissioner prescribes, setting forth as a minimum the  
25 total sales price, the allowance for any trade-in, and the  
26 difference between the two. The sales tax due shall be computed on  
27 the difference between the total sales price and the allowance for  
28 any trade-in as disclosed by such certified statement. Any seller

1 who willfully understates the amount upon which the sales tax is  
2 due shall be subject to a penalty of one thousand dollars. A copy  
3 of such certified statement shall also be furnished to the Tax  
4 Commissioner. Any seller who fails or refuses to furnish such  
5 certified statement shall be guilty of a misdemeanor and shall,  
6 upon conviction thereof, be punished by a fine of not less than  
7 twenty-five dollars nor more than one hundred dollars. If the  
8 seller fails to state on the sales invoice the dollar amount of the  
9 tax due, the purchaser shall have the right and authority to  
10 rescind any agreement for purchase and to declare the purchase null  
11 and void. If the purchaser retains such motor vehicle, trailer, or  
12 semitrailer in this state and does not register it for operation on  
13 the highways of this state within thirty days of the purchase  
14 thereof, the tax imposed by this section shall immediately  
15 thereafter be paid by the purchaser to the county treasurer, the  
16 designated county official, or the Department of Motor Vehicles.  
17 If the tax is not paid on or before the thirtieth day after its  
18 purchase, the county treasurer, designated county official, or  
19 Department of Motor Vehicles shall also collect from the purchaser  
20 interest from the thirtieth day through the date of payment and  
21 sales tax penalties as provided in the Nebraska Revenue Act of  
22 1967. The county treasurer, designated county official, or  
23 Department of Motor Vehicles shall report and remit the tax so  
24 collected to the Tax Commissioner by the fifteenth day of the  
25 following month. The county treasurer or designated county  
26 official shall deduct and withhold for the use of the county  
27 general fund, from all amounts required to be collected under this  
28 subsection, the collection fee permitted to be deducted by any



1 retailer collecting the sales tax. The Department of Motor  
2 Vehicles shall deduct, withhold, and deposit in the Motor Carrier  
3 Division Cash Fund the collection fee permitted to be deducted by  
4 any retailer collecting the sales tax. The collection fee shall be  
5 forfeited if the county treasurer, designated county official, or  
6 Department of Motor Vehicles violates any rule or regulation  
7 pertaining to the collection of the use tax.

8 (j)(i) The tax imposed by this section on the sale of a  
9 motorboat as defined in section 37-1204 shall be the liability of  
10 the purchaser. The tax shall be collected by the county treasurer  
11 or designated county official at the time the purchaser makes  
12 application for the registration of the motorboat. At the time of  
13 the sale of a motorboat, the seller shall (A) state on the sales  
14 invoice the dollar amount of the tax imposed under this section and  
15 (B) furnish to the purchaser a certified statement of the  
16 transaction, in such form as the Tax Commissioner prescribes,  
17 setting forth as a minimum the total sales price, the allowance for  
18 any trade-in, and the difference between the two. The sales tax  
19 due shall be computed on the difference between the total sales  
20 price and the allowance for any trade-in as disclosed by such  
21 certified statement. Any seller who willfully understates the  
22 amount upon which the sales tax is due shall be subject to a  
23 penalty of one thousand dollars. A copy of such certified  
24 statement shall also be furnished to the Tax Commissioner. Any  
25 seller who fails or refuses to furnish such certified statement  
26 shall be guilty of a misdemeanor and shall, upon conviction  
27 thereof, be punished by a fine of not less than twenty-five dollars  
28 nor more than one hundred dollars. If the seller fails to state on

1 the sales invoice the dollar amount of the tax due, the purchaser  
2 shall have the right and authority to rescind any agreement for  
3 purchase and to declare the purchase null and void. If the  
4 purchaser retains such motorboat in this state and does not  
5 register it within thirty days of the purchase thereof, the tax  
6 imposed by this section shall immediately thereafter be paid by the  
7 purchaser to the county treasurer or designated county official.  
8 If the tax is not paid on or before the thirtieth day after its  
9 purchase, the county treasurer or designated county official shall  
10 also collect from the purchaser interest from the thirtieth day  
11 through the date of payment and sales tax penalties as provided in  
12 the Nebraska Revenue Act of 1967. The county treasurer or  
13 designated county official shall report and remit the tax so  
14 collected to the Tax Commissioner by the fifteenth day of the  
15 following month. The county treasurer or designated county  
16 official shall deduct and withhold for the use of the county  
17 general fund, from all amounts required to be collected under this  
18 subsection, the collection fee permitted to be deducted by any  
19 retailer collecting the sales tax. The collection fee shall be  
20 forfeited if the county treasurer or designated county official  
21 violates any rule or regulation pertaining to the collection of the  
22 use tax.

23 (ii) In the rental or lease of motorboats, the tax shall  
24 be collected by the lessor on the rental or lease price, except as  
25 otherwise provided within this section:

26 (A) From all motorboats registered for operation within  
27 this state which are rented or leased for periods of one year or  
28 more; or

1           (B) From all motorboats delivered by the lessor within  
2 this state which are rented or leased for periods of less than one  
3 year.

4           ~~(iii) Subdivisions (1)(j)(i) and (ii) of this section~~  
5 ~~become operative January 1, 1997.~~

6           (k) The Tax Commissioner shall adopt and promulgate  
7 necessary rules and regulations for determining the amount subject  
8 to the taxes imposed by this section so as to insure that the full  
9 amount of any applicable tax is paid in cases in which a sale is  
10 made of which a part is subject to the taxes imposed by this  
11 section and a part of which is not so subject and a separate  
12 accounting is not practical or economical.

13           (2) A use tax is hereby imposed on the storage, use, or  
14 other consumption in this state of property purchased, leased, or  
15 rented from any retailer and on any transaction the gross receipts  
16 of which are subject to tax under subsection (1) of this section on  
17 or after June 1, 1967, for storage, use, or other consumption in  
18 this state at the rate set as provided in subsection (1) of this  
19 section on the sales price of the property or, in the case of  
20 leases or rentals, of the lease or rental prices.

21           (a) Every person storing, using, or otherwise consuming  
22 in this state property purchased from a retailer or leased or  
23 rented from another person for such purpose shall be liable for the  
24 use tax at the rate in effect when his or her liability for the use  
25 tax becomes certain under the accounting basis used to maintain his  
26 or her books and records. His or her liability shall not be  
27 extinguished until the use tax has been paid to this state, except  
28 that a receipt from a retailer engaged in business in this state or

1 from a retailer who is authorized by the Tax Commissioner, under  
2 such rules and regulations as he or she may prescribe, to collect  
3 the sales tax and who is, for the purposes of the Nebraska Revenue  
4 Act of 1967 relating to the sales tax, regarded as a retailer  
5 engaged in business in this state, which receipt is given to the  
6 purchaser pursuant to subdivision (b) of this subsection, shall be  
7 sufficient to relieve the purchaser from further liability for the  
8 tax to which the receipt refers.

9 (b) Every retailer engaged in business in this state and  
10 selling, leasing, or renting property for storage, use, or other  
11 consumption in this state shall, at the time of making any sale,  
12 collect any tax which may be due from the purchaser and shall give  
13 to the purchaser, upon request, a receipt therefor in the manner  
14 and form prescribed by the Tax Commissioner.

15 (c) The Tax Commissioner, in order to facilitate the  
16 proper administration of the use tax, may designate such person or  
17 persons as he or she may deem necessary to be use tax collectors  
18 and delegate to such persons such authority as is necessary to  
19 collect any use tax which is due and payable to the State of  
20 Nebraska. The Tax Commissioner may require of all persons so  
21 designated a surety bond in favor of the State of Nebraska to  
22 insure against any misappropriation of state funds so collected.  
23 The Tax Commissioner may require any tax official, city, county, or  
24 state, to collect the use tax on behalf of the state. All persons  
25 designated to or required to collect the use tax shall account for  
26 such collections in the manner prescribed by the Tax Commissioner.  
27 Nothing in this subdivision shall be so construed as to prevent the  
28 Tax Commissioner or his or her employees from collecting any use

1 taxes due and payable to the State of Nebraska.

2 (d) All persons designated to collect the use tax and all  
3 persons required to collect the use tax shall forward the total of  
4 such collections to the Tax Commissioner at such time and in such  
5 manner as the Tax Commissioner may prescribe. For all use taxes  
6 collected prior to October 1, 2002, such collectors of the use tax  
7 shall deduct and withhold from the amount of taxes collected two  
8 and one-half percent of the first three thousand dollars remitted  
9 each month and one-half of one percent of all amounts in excess of  
10 three thousand dollars remitted each month as reimbursement for the  
11 cost of collecting the tax. For use taxes collected on and after  
12 October 1, 2002, such collectors of the use tax shall deduct and  
13 withhold from the amount of taxes collected two and one-half  
14 percent of the first three thousand dollars remitted each month as  
15 reimbursement for the cost of collecting the tax. Any such  
16 deduction shall be forfeited to the State of Nebraska if such  
17 collector violates any rule, regulation, or directive of the Tax  
18 Commissioner.

19 (e) For the purpose of the proper administration of the  
20 Nebraska Revenue Act of 1967 and to prevent evasion of the use tax,  
21 it shall be presumed that property sold, leased, or rented by any  
22 person for delivery in this state is sold, leased, or rented for  
23 storage, use, or other consumption in this state until the contrary  
24 is established. The burden of proving the contrary is upon the  
25 person who purchases, leases, or rents the property.

26 (f) It shall be further presumed, in the absence of  
27 evidence to the contrary, that property shipped or brought to this  
28 state by the purchaser after June 1, 1967, was purchased from a

1 retailer on or after that date for storage, use, or other  
2 consumption in this state.

3 (g)(i) Except as provided in subdivisions (g)(ii) through  
4 (g)(v) of this subsection, when a person purchases property in  
5 another state, the Commonwealth of Puerto Rico, any territory or  
6 possession of the United States, or any foreign country with the  
7 intent of using such property in such other state, commonwealth,  
8 territory, possession, or country and such property is actually  
9 used in the other state, commonwealth, territory, possession, or  
10 country for its intended purpose, the property shall not be subject  
11 to tax in this state.

12 (ii) Subdivision (g)(i) of this subsection shall only  
13 apply to a motor vehicle, trailer, or semitrailer as defined in  
14 section 60-301 when it is licensed for operation on the highways of  
15 the other state, commonwealth, territory, possession, or country  
16 prior to being brought into this state. Licensed for operation on  
17 the highways does not include any temporary registration,  
18 licensing, or in transit procedure that allows nonresidents to  
19 operate the motor vehicle, trailer, or semitrailer on the highways  
20 of the other state, commonwealth, territory, possession, or country  
21 for a limited time with the intent to remove the motor vehicle from  
22 the other state, commonwealth, territory, possession, or country.

23 (iii) Subdivision (g)(i) of this subsection shall not  
24 apply to an aircraft which is brought into this state within one  
25 year of purchase and (A) is regularly based within this state or  
26 (B) more than one-half of the aircraft's operating hours are within  
27 this state.

28 For purposes of subdivision (g)(iii) of this subsection,

1 operation of the aircraft for the purpose of maintenance, repair,  
2 or fabrication with subsequent removal from this state upon  
3 completion of such maintenance, repair, or fabrication shall not be  
4 considered operating hours.

5 ~~(iv)(A)~~ (iv) Subdivision (g)(i) of this subsection shall  
6 only apply to a motorboat as defined in section 37-1204 when it is  
7 registered for operation in the other state, commonwealth,  
8 territory, possession, or country prior to being brought into this  
9 state.

10 ~~(B) Subdivision (g)(iv)(A) of this subsection becomes~~  
11 ~~operative January 1, 1997.~~

12 (v) Subdivision (g)(i) of this subsection shall not apply  
13 to any property that is manufactured, processed, or fabricated in  
14 another state and that is not used for its intended purpose in the  
15 other state after its manufacture, processing, or fabrication.

16 Sec. 43. The Revisor of Statutes shall assign sections 1  
17 to 14 of this act to Chapter 60, article 3.

18 Sec. 44. Original sections 60-104, 60-305.04, 60-305.10,  
19 60-305.11, 60-305.14, 60-305.17, 60-306, 60-318, 60-331, 60-344,  
20 60-348, 60-3007, 75-305, and 75-386, Reissue Revised Statutes of  
21 Nebraska, and sections 13-518, 39-2215, 60-102, 60-106, 60-301,  
22 60-305.03, 60-305.09, 60-305.15, 60-305.16, 60-310, 60-311,  
23 60-311.02, 60-6,298, 60-1401.02, 60-3002, 60-3004, 66-1406.02,  
24 66-1414, 77-1342, and 77-2703, Revised Statutes Supplement, 2002,  
25 are repealed.